

**Exhibit A**

Form

1040

Department of the Treasury - Internal Revenue Service

(99)

## U.S. Individual Income Tax Return

2021

OMB No. 1545-0074

IRS Use Only - Do not write or staple in this space.

Filing Status ☐ Single ☐ Married filing jointly ☒ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent **T ROGLIERI**

Your first name and middle initial <b>KRIS D.</b>		Last name <b>ROGLIERI</b>		Your social security number <b>*** ** *</b>	
If joint return, spouse's first name and middle initial		Last name		Spouse's social security number <b>*** ** *</b>	
Home address (number and street). If you have a P.O. box, see instructions. <b>40 NORTH ROAD</b>				Apt. no.	
City, town, or post office. If you have a foreign address, also complete spaces below. <b>QUEENSBURY</b>				State ZIP code <b>NY 12804</b>	
Foreign country name		Foreign province/state/county		Foreign postal code	
				Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse	

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency? ☐ Yes ☒ NoStandard Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependentDeduction ☒ Spouse itemizes on a separate return or you were a dual-status alienAge/Blindness You: ☐ Were born before January 2, 1957 ☐ Are blind Spouse: ☐ Was born before January 2, 1957 ☐ Is blind

Dependents (see instructions):

If more than four dependents, see instr. and check here	(1) First name Last name		(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instructions):	
					Child tax credit	Credit for other dependents

Attach Sch. B if required.	1	Wages, salaries, tips, etc. Attach Form(s) W-2		1		
	2a	Tax-exempt interest	2a	b Taxable interest	2b	92.
	3a	Qualified dividends	3a	b Ordinary dividends	3b	
	4a	IRA distributions	4a	b Taxable amount	4b	
	5a	Pensions and annuities	5a	b Taxable amount	5b	
	6a	Social security benefits	6a	b Taxable amount	6b	
<b>Standard Deduction for -</b> <ul style="list-style-type: none"> <li>Single or Married filing separately, \$12,550</li> <li>Married filing jointly or Qualifying widow(er), \$25,100</li> <li>Head of household, \$18,800</li> <li>If you checked any box under Standard Deduction, see instructions.</li> </ul>	7	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>		7	-1500.	
	8	Other income from Schedule 1, line 10		8	1475951.	
	9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b>		9	1474543.	
	10	Adjustments to income from Schedule 1, line 26		10	28618.	
	11	Subtract line 10 from line 9. This is your <b>adjusted gross income</b>		11	1445925.	
	12a	Standard deduction or itemized deductions (from Schedule A)		12a	24179.	
	b	Charitable contributions if you take the standard deduction (see instr.)		12b		
	c	Add lines 12a and 12b		12c	24179.	
	13	Qualified business income deduction from Form 8995 or Form 8995-A		13	218738.	
	14	Add lines 12c and 13		14	242917.	
	15	Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-		15	1203008.	

LHA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form 1040 (2021)

16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	16	413374.
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	413374.
19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	
21	Add lines 19 and 20	21	
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	413374.
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	68377.
24	Add lines 22 and 23. This is your <b>total tax</b>	24	481751.
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	
26	2021 estimated tax payments and amount applied from 2020 return	26	
27a	Earned income credit (EIC) Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18, to claim the EIC. See instr. <input type="checkbox"/>	27a	
b	Nontaxable combat pay election	27b	
c	Prior year (2019) earned income	27c	
28	Refundable child tax credit or additional child tax credit from Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Recovery rebate credit. See instructions	30	
31	Amount from Schedule 3, line 15	31	
32	Add lines 27a and 28 through 31. These are your <b>total other payments and refundable credits</b>	32	
33	Add lines 25d, 26, and 32. These are your <b>total payments</b>	33	
<b>Refund</b>	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	34	
	35a Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	35a	
Direct deposit? See instructions.	b Routing number <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d Account number <input type="text"/>		
	36 Amount of line 34 you want <b>applied to your 2022 estimated tax</b>	36	
<b>Amount You Owe</b>	37 <b>Amount you owe</b> . Subtract line 33 from line 24. For details on how to pay, see instructions	37	490401.
	38 Estimated tax penalty (see instructions)	38	8650.

**Third Party Designee**Do you want to allow another person to discuss this return with the IRS? See instructions ☒ **Yes**. Complete below. ☐ **No**

Designee's name **CHRISTOPHER M. SARDONE** Phone no. **585-232-8550** Personal identification number (PIN) **14623**

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Joint return? See instructions. Keep a copy for your records.	Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Phone no. **518-428-2015**

Email address

<b>Paid Preparer Use Only</b>	Preparer's name <b>CHRISTOPHER M. SARDONE</b>	Preparer's signature <b>CHRISTOPHER M. SARDONE</b>	Date <b>02/19/24</b>	PTIN <b>P01200125</b>	Check if: <input type="checkbox"/> Self-employed
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Firm's name <b>SARDONE, ROBINSON &amp; ASSOCIATES LLP</b>	Phone no. <b>585-232-8550</b>
Firm's address <b>115 METRO PARK ROCHESTER, NY 14623</b>	Firm's EIN <b>**-*****</b>

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.Form **1040** (2021)**SEE STMT FOR INT AND PEN NOT INCLUDED. TOTAL DUE \$542975**

**SCHEDULE 1**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Additional Income and Adjustments to Income**

▶ Attach to Form 1040, 1040-SR, or 1040-NR.

▶ Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2021**Attachment  
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

**KRIS D. ROGLIERI**

Your social security number

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**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes .....	<b>1</b>	
<b>2a</b>	Alimony received .....	<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions) ▶ .....		
<b>3</b>	Business income or (loss). Attach Schedule C .....	<b>3</b>	1475951.
<b>4</b>	Other gains or (losses). Attach Form 4797 .....	<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E .....	<b>5</b>	0.
<b>6</b>	Farm income or (loss). Attach Schedule F .....	<b>6</b>	
<b>7</b>	Unemployment compensation .....	<b>7</b>	
<b>8</b>	Other income:		
<b>a</b>	Net operating loss .....	<b>8a</b>	( )
<b>b</b>	Gambling income .....	<b>8b</b>	
<b>c</b>	Cancellation of debt .....	<b>8c</b>	
<b>d</b>	Foreign earned income exclusion from Form 2555 .....	<b>8d</b>	( )
<b>e</b>	Taxable Health Savings Account distribution .....	<b>8e</b>	
<b>f</b>	Alaska Permanent Fund dividends .....	<b>8f</b>	
<b>g</b>	Jury duty pay .....	<b>8g</b>	
<b>h</b>	Prizes and awards .....	<b>8h</b>	
<b>i</b>	Activity not engaged in for profit income .....	<b>8i</b>	
<b>j</b>	Stock options .....	<b>8j</b>	
<b>k</b>	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property .....	<b>8k</b>	
<b>l</b>	Olympic and Paralympic medals and USOC prize money (see instructions) .....	<b>8l</b>	
<b>m</b>	Section 951(a) inclusion (see instructions) .....	<b>8m</b>	
<b>n</b>	Section 951A(a) inclusion (see instructions) .....	<b>8n</b>	
<b>o</b>	Section 461(l) excess business loss adjustment .....	<b>8o</b>	
<b>p</b>	Taxable distributions from an ABLE account (see instructions) .....	<b>8p</b>	
<b>z</b>	Other income. List type and amount ▶ .....	<b>8z</b>	
<b>9</b>	Total other income. Add lines 8a through 8z .....	<b>9</b>	
<b>10</b>	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 .....	<b>10</b>	1475951.

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 1 (Form 1040) 2021

**Part II Adjustments to Income**

<b>11</b>	Educator expenses .....	<b>11</b>	
<b>12</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 .....	<b>12</b>	
<b>13</b>	Health savings account deduction. Attach Form 8889 .....	<b>13</b>	
<b>14</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 .....	<b>14</b>	
<b>15</b>	Deductible part of self-employment tax. Attach Schedule SE .....	<b>15</b>	28618.
<b>16</b>	Self-employed SEP, SIMPLE, and qualified plans .....	<b>16</b>	
<b>17</b>	Self-employed health insurance deduction .....	<b>17</b>	
<b>18</b>	Penalty on early withdrawal of savings .....	<b>18</b>	
<b>19a</b>	Alimony paid .....	<b>19a</b>	
<b>b</b>	Recipient's SSN .....		
<b>c</b>	Date of original divorce or separation agreement (see instructions) ▶ .....		
<b>20</b>	IRA deduction .....	<b>20</b>	
<b>21</b>	Student loan interest deduction .....	<b>21</b>	
<b>22</b>	Reserved for future use .....	<b>22</b>	
<b>23</b>	Archer MSA deduction .....	<b>23</b>	
<b>24</b>	Other adjustments:		
<b>a</b>	Jury duty pay (see instructions) .....	<b>24a</b>	
<b>b</b>	Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit .....	<b>24b</b>	
<b>c</b>	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l .....	<b>24c</b>	
<b>d</b>	Reforestation amortization and expenses .....	<b>24d</b>	
<b>e</b>	Repayment of supplemental unemployment benefits under the Trade Act of 1974 .....	<b>24e</b>	
<b>f</b>	Contributions to section 501(c)(18)(D) pension plans .....	<b>24f</b>	
<b>g</b>	Contributions by certain chaplains to section 403(b) plans .....	<b>24g</b>	
<b>h</b>	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions) .....	<b>24h</b>	
<b>i</b>	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations .....	<b>24i</b>	
<b>j</b>	Housing deduction from Form 2555 .....	<b>24j</b>	
<b>k</b>	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041) .....	<b>24k</b>	
<b>z</b>	Other adjustments. List type and amount ▶ .....		
	.....	<b>24z</b>	
<b>25</b>	Total other adjustments. Add lines 24a through 24z .....	<b>25</b>	
<b>26</b>	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a .....	<b>26</b>	28618.

Schedule 1 (Form 1040) 2021

**SCHEDULE 2**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Additional Taxes**

OMB No. 1545-0074

**2021**Attachment  
Sequence No. **02**▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**▶ **Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

**KRIS D. ROGLIERI**

Your social security number

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**Part I Tax**

<b>1</b>	Alternative minimum tax. Attach Form 6251 .....	<b>1</b>	
<b>2</b>	Excess advance premium tax credit repayment. Attach Form 8962 .....	<b>2</b>	
<b>3</b>	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17 .....	<b>3</b>	<b>0.</b>

**Part II Other Taxes**

<b>4</b>	Self-employment tax. Attach Schedule SE .....	<b>4</b>	<b>57235.</b>
<b>5</b>	Social security and Medicare tax on unreported tip income. Attach Form 4137 .....	<b>5</b>	
<b>6</b>	Uncollected social security and Medicare tax on wages. Attach Form 8919 .....	<b>6</b>	
<b>7</b>	Total additional social security and Medicare tax. Add lines 5 and 6 .....	<b>7</b>	
<b>8</b>	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required .....	<b>8</b>	
<b>9</b>	Household employment taxes. Attach Schedule H .....	<b>9</b>	
<b>10</b>	Repayment of first-time homebuyer credit. Attach Form 5405 if required .....	<b>10</b>	
<b>11</b>	Additional Medicare Tax. Attach Form 8959 .....	<b>11</b>	<b>11142.</b>
<b>12</b>	Net investment income tax. Attach Form 8960 .....	<b>12</b>	
<b>13</b>	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12 .....	<b>13</b>	
<b>14</b>	Interest on tax due on installment income from the sale of certain residential lots and timeshares .....	<b>14</b>	
<b>15</b>	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000 .....	<b>15</b>	
<b>16</b>	Recapture of low-income housing credit. Attach Form 8611 .....	<b>16</b>	

(continued on page 2)

LHA **For Paperwork Reduction Act Notice, see your tax return instructions.****Schedule 2 (Form 1040) 2021**

Schedule 2 (Form 1040) 2021

Page 2

**Part II Other Taxes** (continued)

<b>17</b>	Other additional taxes:		
<b>a</b>	Recapture of other credits. List type, form number, and amount ▶	<b>17a</b>	
<b>b</b>	Recapture of federal mortgage subsidy. If you sold your home in 2021, see instructions	<b>17b</b>	
<b>c</b>	Additional tax on HSA distributions. Attach Form 8889	<b>17c</b>	
<b>d</b>	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	<b>17d</b>	
<b>e</b>	Additional tax on Archer MSA distributions. Attach Form 8853	<b>17e</b>	
<b>f</b>	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	<b>17f</b>	
<b>g</b>	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	<b>17g</b>	
<b>h</b>	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	<b>17h</b>	
<b>i</b>	Compensation you received from a nonqualified deferred compensation plan described in section 457A	<b>17i</b>	
<b>j</b>	Section 72(m)(5) excess benefits tax	<b>17j</b>	
<b>k</b>	Golden parachute payments	<b>17k</b>	
<b>l</b>	Tax on accumulation distribution of trusts	<b>17l</b>	
<b>m</b>	Excise tax on insider stock compensation from an expatriated corporation	<b>17m</b>	
<b>n</b>	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	<b>17n</b>	
<b>o</b>	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	<b>17o</b>	
<b>p</b>	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	<b>17p</b>	
<b>q</b>	Any interest from Form 8621, line 24	<b>17q</b>	
<b>z</b>	Any other taxes. List type and amount ▶	<b>17z</b>	
<b>18</b>	Total additional taxes. Add lines 17a through 17z	<b>18</b>	
<b>19</b>	Additional tax from Schedule 8812	<b>19</b>	
<b>20</b>	Section 965 net tax liability installment from Form 965-A	<b>20</b>	
<b>21</b>	Add lines 4, 7 through 16, 18, and 19. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b	<b>21</b>	<b>68377.</b>

Schedule 2 (Form 1040) 2021

**Recovery Rebate Credit Worksheet - Line 30**

Name(s) shown on return <b>KRIS D. ROGLIERI</b>	Your SSN *** - ** - ****
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**Before you begin:** ✓ See the instructions for line 30 to find out if you can take this credit and for definitions and other information needed to fill out this worksheet.  
 ✓ If you received Notice 1444-C, have it available.  
 Don't include on line 13 any amount you received but later returned to the IRS.  
 If you can't take the recovery rebate credit, you don't have to repay any amount of EIP 3 on Form 1040 or 1040-SR.

1. Can you be claimed as a dependent on another person's 2021 return? If filing a joint return, go to line 2.  
☒ **No.** Go to line 2.  
☐ **Yes.** Stop. You can't take the credit. Don't complete the rest of this worksheet and don't enter any amount on line 30.
2. Does your 2021 return include a social security number that was issued on or before the due date of your 2021 return (including extensions) for you and, if filing a joint return, your spouse?  
☒ **Yes.** Go to line 6.  
☐ **No.** If you are filing a joint return, go to line 3. If you aren't filing a joint return, go to line 5.
3. Was at least one of you a member of the U.S. Armed Forces at any time during 2021, and does at least one of you have a social security number that was issued on or before the due date of your 2021 return (including extensions)?  
☐ **Yes.** Your credit is not limited. Go to line 6.  
☐ **No.** Go to line 4.
4. Does one of you have a social security number that was issued on or before the due date of your 2021 return (including extensions)?  
☐ **Yes.** Your credit is limited. Go to line 6.  
☐ **No.** Go to line 5.
5. Do you have any dependents listed in the Dependents section on page 1 of Form 1040 or 1040-SR for whom you entered a social security number that was issued on or before the due date of your 2021 return (including extensions) or an adoption taxpayer identification number?  
☐ **Yes.** Enter zero on line 6 and go to line 7.  
☐ **No.** STOP You can't take the credit. Don't complete the rest of this worksheet and don't enter any amount on line 30.
6. Enter:  
 • \$1,400 if single, head of household, married filing separately or qualifying widow(er),  
 • \$1,400 if married filing jointly and you answered "Yes" to question 4, or  
 • \$2,800 if married filing jointly and you answered "Yes" to question 2 or 3 ..... **6.** 1400.
7. Multiply \$1,400 by the number of dependents listed in the *Dependents* section on page 1 of Form 1040 or 1040-SR for whom you entered a social security number that was issued on or before the due date of your 2021 return (including extensions) or an adoption taxpayer identification number ..... **7.** \_\_\_\_\_
8. Add lines 6 and 7 ..... **8.** 1400.
9. Is the amount on line 11 of Form 1040 or 1040-SR more than the amount shown below for your filing status?  
 • Single or Married filing separately - \$75,000  
 • Married filing jointly or qualifying widow(er) - \$150,000  
 • Head of household - \$112,500  
☒ **Yes.** Enter the amount from line 11 of Form 1040 or 1040-SR and go to line 10 ..... **9.** 1445925.  
☐ **No.** Enter the amount from line 8 on line 12 and skip lines 10 and 11.
10. Is line 9 more than the amount shown below for your filing status?  
 • Single or married filing separately - \$80,000  
 • Married filing jointly or qualifying widow(er) - \$160,000  
 • Head of household - \$120,000  
☒ **Yes.** STOP You can't take the credit. Don't complete the rest of this worksheet and don't enter any amount on line 30.  
☐ **No.** Subtract line 9 from the amount shown above for your filing status ..... **10.** \_\_\_\_\_
11. Divide line 10 by the amount shown below for your filing status. Enter the result as a decimal (rounded to at least 2 places).  
 • Single or married filing separately - \$5,000  
 • Married filing jointly or qualifying widow(er) - \$10,000  
 • Head of household - \$7,500 ..... **11.** \_\_\_\_\_
12. Multiply line 8 by line 11 ..... **12.** \_\_\_\_\_
13. Enter the amount, if any, of EIP 3 that was issued to you. If filing a joint return, include the amount, if any, of your spouse's EIP 3. You may refer to Notice 1444-C or your tax account information at [IRS.gov/Account](https://www.irs.gov/Account) for the amount to enter here ..... **13.** \_\_\_\_\_
14. **Recovery rebate credit.** Subtract line 13 from line 12. If zero or less, enter -0-. If line 13 is more than line 12, you don't have to pay back the difference. Enter the result here and, if more than zero, on line 30 of Form 1040 or 1040-SR ..... **14.** 13.1

110161 01-04-22



Form **2210**Department of the Treasury  
Internal Revenue Service**Underpayment of Estimated Tax by  
Individuals, Estates, and Trusts**▶ Go to [www.irs.gov/Form2210](http://www.irs.gov/Form2210) for instructions and the latest information.

▶ Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

OMB No. 1545-0140

**2021**Attachment  
Sequence No. **06**

Name(s) shown on tax return

KRIS D. ROGLIERI

Identifying number

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**Do You Have To File Form 2210?**

Complete lines 1 through 7 below. Is line 4 or line 7 less than \$1,000?	Yes	Don't file Form 2210. You don't owe a penalty.
No		
Complete lines 8 and 9 below. Is line 6 equal to or more than line 9?	Yes	You don't owe a penalty. Don't file Form 2210 unless box E in Part II applies, then file page 1 of Form 2210.
No		
You may owe a penalty. Does any box in Part II below apply?	Yes	You must file Form 2210. Does box B, C, or D in Part II apply?
No		
Don't file Form 2210. You aren't required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III as a worksheet and enter your penalty amount on your tax return, but <b>don't file Form 2210</b> .		
	No	You aren't required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III as a worksheet and enter your penalty amount on your tax return, but <b>file only page 1 of Form 2210</b> .
	Yes	You must figure your penalty.

**Part I Required Annual Payment**

1	Enter your 2021 tax after credits from Form 1040, 1040-SR, or 1040-NR, line 22. (See the instructions if not filing Form 1040.)	1	413374.
2	Other taxes, including self-employment tax and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions)	2	68377.
3	Other payments and refundable credits (see instructions)	3	( )
4	Current year tax. Combine lines 1, 2, and 3. If less than \$1,000, <b>stop</b> ; you don't owe a penalty. <b>Don't file Form 2210</b>	4	481751.
5	Multiply line 4 by 90% (0.90)	5	433576.
6	Withholding taxes. <b>Don't</b> include estimated tax payments. See instructions	6	
7	Subtract line 6 from line 4. If less than \$1,000, <b>stop</b> ; you don't owe a penalty. <b>Don't file Form 2210</b>	7	481751.
8	Maximum required annual payment based on prior year's tax (see instructions)	8	1419539.
9	<b>Required annual payment.</b> Enter the <b>smaller</b> of line 5 or line 8	9	433576.

Next: Is line 9 more than line 6?

☐ No. You don't owe a penalty. Don't file Form 2210 unless box E below applies.☒ Yes. You may owe a penalty, but don't file Form 2210 unless one or more boxes in Part II below applies.

• If box B, C, or D applies, you must figure your penalty and file Form 2210.

• If box A or E applies (but not B, C, or D), file only page 1 of Form 2210. You aren't required to figure your penalty; the IRS will figure it and send you a bill for any unpaid amount. If you want to figure your penalty, you may use Part III as a worksheet and enter your penalty on your tax return, but **file only page 1 of Form 2210**.**Part II Reasons for Filing.** Check applicable boxes. If none apply, **don't file Form 2210**.

- A ☐ You request a **waiver** (see instructions) of your entire penalty. You must check this box and file page 1 of Form 2210, but you aren't required to figure your penalty.
- B ☐ You request a **waiver** (see instructions) of part of your penalty. You must figure your penalty and waiver amount and file Form 2210.
- C ☐ Your income varied during the year and your penalty is reduced or eliminated when figured using the **annualized income installment method**. You must figure the penalty using Schedule AI and file Form 2210.
- D ☐ Your penalty is lower when figured by treating the federal income tax withheld from your income as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. You must figure your penalty and file Form 2210.
- E ☐ You filed or are filing a joint return for either 2020 or 2021, but not for both years, and line 8 above is smaller than line 5 above. You must file page 1 of Form 2210, but you **aren't** required to figure your penalty (unless box B, C, or D applies).

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form **2210** (2021)

**Part III Penalty Computation** (See the instructions if you're filing Form 1040-NR.)

Section A - Figure Your Underpayment		Payment Due Dates			
		(a) 4/15/21	(b) 6/15/21	(c) 9/15/21	(d) 1/15/22
<b>10 Required installments.</b> If box C in Part II applies, enter the amounts from Schedule AI, line 27. Otherwise, enter 25% (0.25) of line 9, Form 2210, in each column. For fiscal year filers, see instructions .....	<b>10</b>	108394.	108394.	108394.	108394.
<b>11</b> Estimated tax paid and tax withheld (see the instructions). For column (a) only, also enter the amount from line 11 on line 15, column (a). If line 11 is equal to or more than line 10 for all payment periods, stop here; you don't owe a penalty. <b>Don't file Form 2210 unless you checked a box in Part II</b> .....	<b>11</b>				

Complete lines 12 through 18 of one column before going to line 12 of the next column.

<b>12</b> Enter the amount, if any, from line 18 in the previous column .....	<b>12</b>				
<b>13</b> Add lines 11 and 12 .....	<b>13</b>				
<b>14</b> Add the amounts on lines 16 and 17 in the previous column .....	<b>14</b>		108394.	216788.	325182.
<b>15</b> Subtract line 14 from line 13. If zero or less, enter -0-. For column (a) only, enter the amount from line 11 .....	<b>15</b>	0.	0.	0.	0.
<b>16</b> If line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0- .....	<b>16</b>		108394.	216788.	
<b>17 Underpayment.</b> If line 10 is equal to or more than line 15, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18 .....	<b>17</b>	108394.	108394.	108394.	108394.
<b>18</b> Overpayment. If line 15 is more than line 10, subtract line 10 from line 15. Then go to line 12 of the next column ...	<b>18</b>				

**Section B - Figure the Penalty** (Use the Worksheet for Form 2210, Part III, Section B - Figure the Penalty in the instructions.)

<b>19 Penalty.</b> Enter the total penalty from line 14 of the Worksheet for Form 2210, Part III, Section B - Figure the Penalty. Also include this amount on Form 1040, 1040-SR, or 1040-NR, line 38; or Form 1041, line 27. <b>Don't file Form 2210 unless you checked a box in Part II</b> .....	<b>19</b>	8650.
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Form 2210 (2021)

SEE ATTACHED WORKSHEET

\* Date of estimated tax payment, withholding credit date or installment due date.

**SCHEDULE A**  
**(Form 1040)****Itemized Deductions**

OMB No. 1545-0074

**2021**Attachment  
Sequence No. **07**Department of the Treasury  
Internal Revenue Service

(99)

▶ Go to [www.irs.gov/ScheduleA](http://www.irs.gov/ScheduleA) for instructions and the latest information.

▶ Attach to Form 1040 or 1040-SR.

**Caution:** If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

Name(s) shown on Form 1040 or 1040-SR

Your social security number

**KRIS D. ROGLIERI**

\*\*\* \*\* \*

**Medical  
and  
Dental  
Expenses****Caution:** Do not include expenses reimbursed or paid by others.**1** Medical and dental expenses (see instructions) .....**1****2** Enter amount from Form 1040 or 1040-SR, line 11 ..... **2****3** Multiply line 2 by 7.5% (0.075) .....**3****4** Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- .....**4****Taxes You  
Paid****5** State and local taxes.**a** State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box **SEE STATEMENT 4** ▶ ☐**5a****349974.****b** State and local real estate taxes (see instructions) .....**5b****25936.****c** State and local personal property taxes .....**5c****d** Add lines 5a through 5c .....**5d****375910.****e** Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) .....**5e****5000.****6** Other taxes. List type and amount ▶ .....**6****7** Add lines 5e and 6 .....**7****5000.****Interest You  
Paid****Caution:** Your mortgage interest deduction may be limited (see instructions).**8** Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ▶ ☐**a** Home mortgage interest and points reported to you on Form 1098. See instructions if limited .....**8a****19179.****b** Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶ .....**8b****c** Points not reported to you on Form 1098. See instructions for special rules .....**8c****d** Mortgage insurance premiums (see instructions) .....**8d****e** Add lines 8a through 8d .....**8e****19179.****9** Investment interest. Attach Form 4952 if required. See instructions .....**9****10** Add lines 8e and 9 .....**10****19179.****Gifts to  
Charity****Caution:** If you made a gift and got a benefit for it, see instructions.**11** Gifts by cash or check. If you made any gift of \$250 or more, see instructions .....**11****12** Other than by cash or check. If you made any gift of \$250 or more, see instructions. You **must** attach Form 8283 if over \$500 .....**12****13** Carryover from prior year .....**13****14** Add lines 11 through 13 .....**14****Casualty and  
Theft Losses****15** Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions .....**15****Other  
Itemized  
Deductions****16** Other - from list in instructions. List type and amount ▶ .....**16****Total****Itemized  
Deductions****17** Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12a .....**17****24179.****18** If you elect to itemize deductions even though they are less than your standard deduction, check this box .....▶ ☐

LHA For Paperwork Reduction Act Notice, see the Instructions for Forms 1040 and 1040-SR.

Schedule A (Form 1040) 2021

119501 12-21-21

**SCHEDULE B**

(Form 1040)

Department of the Treasury  
Internal Revenue Service (99)  
Name(s) shown on return**Interest and Ordinary Dividends**▶ Go to [www.irs.gov/ScheduleB](http://www.irs.gov/ScheduleB) for instructions and the latest information.

▶ Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

**2021**Attachment  
Sequence No. **08**

Your social security number

**KRIS D. ROGLIERI**

\*\*\*-\*\*-\*\*\*\*

**Part I****Interest**

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address ▶

**KEY BANK****Amount**

92.

1

**Note:** If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

- 2 Add the amounts on line 1
- 3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815
- 4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b ▶

2

3

4

92.

92.

**Note:** If line 4 is over \$1,500, you must complete Part III.**Amount****Part II****Ordinary Dividends**

- 5 List name of payer ▶

5

**Note:** If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

- 6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b ▶

6

**Note:** If line 6 is over \$1,500, you must complete Part III.**Part III**

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Yes

No

**Foreign Accounts and Trusts**

- 7a At any time during 2021, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions
- If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements

X

- b If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ▶

- 8 During 2021, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust?

If "Yes," you may have to file Form 3520. See instructions

X

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule B (Form 1040) 2021

Interest and Dividend Summary

Name: KRIS D. ROGLIERI

FEIN/SSN: \*\*\*-\*\*-\*\*\*\*

	Payer	Interest	Interest on U.S. Savings Bonds	Tax-Exempt Interest	Private Activity Interest	Market Discount	Original Issue Discount (OID)	Ordinary Dividends	Qualified Dividends
A	KEY BANK	92.							
B									
C									
D									
E									
F									
G									
H									
I									
J									
K									
Totals		92.							

	Capital Gain Distributions	Unrecaptured Section 1250 Gain	Section 1202 Gain	Collectibles	Section 199A Dividends	Investment Expenses	Federal Tax Withheld	State Tax Withheld	Foreign Tax Paid
A									
B									
C									
D									
E									
F									
G									
H									
I									
J									
K									
Totals									

**SCHEDULE C  
(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)**Profit or Loss From Business**

(Sole Proprietorship)

Go to [www.irs.gov/ScheduleC](http://www.irs.gov/ScheduleC) for instructions and the latest information.  
 Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships must generally file Form 1065.

OMB No. 1545-0074

**2021**  
Attachment  
Sequence No. **09**

Name of proprietor

Social security number (SSN)

**KRIS D. ROGLIERI**

\*\*\*-\*\*-\*\*\*\*

**A** Principal business or profession, including product or service (see instructions)**COMMERCIAL CAPITAL TRAINING GROUP****B** Enter code from instructions

523900

**C** Business name. If no separate business name, leave blank.**COMMERCIAL CAPITAL TRAINING GROUP****D** Employer ID number (EIN) (see instr.)

\*\*-\*\*\*\*\*

**E** Business address (including suite or room no.) **90 STATE STREET, SUITE 700**City, town or post office, state, and ZIP code **ALBANY, NY 12207****F** Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) \_\_\_\_\_**G** Did you "materially participate" in the operation of this business during 2021? If "No," see instructions for limit on losses ☒ Yes ☐ No**H** If you started or acquired this business during 2021, check here ☐**I** Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ No**J** If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No**Part I Income**

<b>1</b> Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	<b>1</b>	<b>6968154.</b>
<b>2</b> Returns and allowances	<b>2</b>	
<b>3</b> Subtract line 2 from line 1	<b>3</b>	<b>6968154.</b>
<b>4</b> Cost of goods sold (from line 42)	<b>4</b>	<b>393004.</b>
<b>5</b> Gross profit. Subtract line 4 from line 3	<b>5</b>	<b>6575150.</b>
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) <b>SEE STATEMENT 6</b>	<b>6</b>	<b>231198.</b>
<b>7</b> Gross income. Add lines 5 and 6	<b>7</b>	<b>6806348.</b>

**Part II Expenses. Enter expenses for business use of your home only on line 30.**

<b>8</b> Advertising	<b>8</b>	<b>1573437.</b>	<b>18</b> Office expense	<b>18</b>	<b>439807.</b>
<b>9</b> Car and truck expenses (see instructions) <b>STMT 5</b>	<b>9</b>	<b>4897.</b>	<b>19</b> Pension and profit-sharing plans	<b>19</b>	
<b>10</b> Commissions and fees	<b>10</b>	<b>50000.</b>	<b>20</b> Rent or lease (see instructions):		
<b>11</b> Contract labor (see instructions)	<b>11</b>		<b>a</b> Vehicles, machinery, and equipment	<b>20a</b>	<b>47052.</b>
<b>12</b> Depletion	<b>12</b>		<b>b</b> Other business property	<b>20b</b>	<b>436046.</b>
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	<b>13</b>		<b>21</b> Repairs and maintenance	<b>21</b>	
<b>14</b> Employee benefit programs (other than on line 19)	<b>14</b>	<b>165896.</b>	<b>22</b> Supplies (not included in Part III)	<b>22</b>	
<b>15</b> Insurance (other than health)	<b>15</b>	<b>10639.</b>	<b>23</b> Taxes and licenses	<b>23</b>	<b>148321.</b>
<b>16</b> Interest (see instructions):			<b>24</b> Travel and meals:		
<b>a</b> Mortgage (paid to banks, etc.)	<b>16a</b>		<b>a</b> Travel	<b>24a</b>	<b>10270.</b>
<b>b</b> Other	<b>16b</b>		<b>b</b> Deductible meals (see instructions)	<b>24b</b>	<b>1940.</b>
<b>17</b> Legal and professional services	<b>17</b>	<b>25127.</b>	<b>25</b> Utilities	<b>25</b>	<b>9654.</b>
<b>28</b> Total expenses before expenses for business use of home. Add lines 8 through 27a	<b>28</b>	<b>5301214.</b>	<b>26</b> Wages (less employment credits)	<b>26</b>	<b>2133662.</b>
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7	<b>29</b>	<b>1505134.</b>	<b>27 a</b> Other expenses (from line 48)	<b>27a</b>	<b>244466.</b>
<b>30</b> Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. <b>Simplified method filers only:</b> Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	<b>30</b>		<b>b</b> Reserved for future use	<b>27b</b>	
<b>31</b> Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you must go to line 32.	<b>31</b>	<b>1505134.</b>			
<b>32</b> If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you must attach <b>Form 6198</b> . Your loss may be limited.			<b>32a</b> <input type="checkbox"/> All investment is at risk.		
			<b>32b</b> <input type="checkbox"/> Some investment is not at risk.		

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2021

120001 10-26-21

**Part III Cost of Goods Sold** (see instructions)

33	Method(s) used to value closing inventory:	a <input type="checkbox"/> Cost	b <input type="checkbox"/> Lower of cost or market	c <input type="checkbox"/> Other (attach explanation)
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation <span style="float:right"><input type="checkbox"/> Yes <input type="checkbox"/> No</span>			
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35		
36	Purchases less cost of items withdrawn for personal use	36		
37	Cost of labor. Do not include any amounts paid to yourself	37		
38	Materials and supplies	38	168703.	
39	Other costs <span style="float:right">SEE STATEMENT 7</span>	39	224301.	
40	Add lines 35 through 39	40	393004.	
41	Inventory at end of year	41		
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42	393004.	

**Part IV Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43	When did you place your vehicle in service for business purposes? (month/day/year)	► 01 / 01 / 20
44	Of the total number of miles you drove your vehicle during 2021, enter the number of miles you used your vehicle for:	
a	Business	8745
b	Commuting	
c	Other	18755
45	Was your vehicle available for personal use during off-duty hours?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
46	Do you (or your spouse) have another vehicle available for personal use?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
47 a	Do you have evidence to support your deduction?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
b	If "Yes," is the evidence written?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

**Part V Other Expenses.** List below business expenses not included on lines 8-26 or line 30.

WEBSITE SERVICES	100689.
PRINTING	48485.
EMAX	3600.
POSTAGE	2464.
BOEFLY	62440.
USA LEADS	9948.
CALL TRACKING	7444.
DUES/PUBLICATIONS	4396.
PAYROLL PROCESSING FES	5000.
48 Total other expenses. Enter here and on line 27a	244466.



## COMMERCIAL CAPITAL TRAINING GROUP

SCHEDULE C- 1

[illegible]

## Schedule C - Two-Year Comparison Worksheet

**2021**

Business Name:

COMMERCIAL CAPITAL TRAINING GROUP

Description	Tax Year 2020	Tax Year 2021	Increase (Decrease)
<b>INCOME</b>			
GROSS RECEIPTS OR SALES	9616981.	6968154.	-2648827.
LESS: RETURNS AND ALLOWANCES	80000.	0.	-80000.
SUBTOTAL	9536981.	6968154.	-2568827.
LESS: COST OF GOODS SOLD	239056.	393004.	153948.
GROSS PROFIT	9297925.	6575150.	-2722775.
OTHER INCOME	0.	231198.	231198.
GROSS INCOME	9297925.	6806348.	-2491577.
<b>EXPENSES</b>			
ADVERTISING	1313497.	1573437.	259940.
CAR AND TRUCK EXPENSES	6186.	4897.	-1289.
COMMISSIONS AND FEES	54000.	50000.	-4000.
EMPLOYEE BENEFIT PROGRAMS	134420.	165896.	31476.
INSURANCE	3300.	10639.	7339.
LEGAL AND PROFESSIONAL SERVICES	50176.	25127.	-25049.
OFFICE EXPENSE	227349.	439807.	212458.
RENT/LEASE-VEH, MACHINERY, & EQUIP	36994.	47052.	10058.
RENT/LEASE-OTHER BUSINESS PROPERTY	225940.	436046.	210106.
TAXES AND LICENSES	138405.	148321.	9916.
TRAVEL	57480.	10270.	-47210.
MEALS AND ENTERTAINMENT	0.	1940.	1940.
UTILITIES	14500.	9654.	-4846.
WAGES (LESS EMPLOYMENT CREDITS)	2426954.	2133662.	-293292.
OTHER EXPENSES	263703.	244466.	-19237.
TOTAL EXPENSES	4952904.	5301214.	348310.
NET PROFIT OR (LOSS)	4345021.	1505134.	-2839887.

**SCHEDULE C**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)**Profit or Loss From Business**

(Sole Proprietorship)

Go to [www.irs.gov/ScheduleC](http://www.irs.gov/ScheduleC) for instructions and the latest information.  
Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships must generally file Form 1065.

OMB No. 1545-0074

**2021**  
Attachment  
Sequence No. **09**

Name of proprietor

Social security number (SSN)

**KRIS D. ROGLIERI**

\*\*\*-\*\*-\*\*\*\*

**A** Principal business or profession, including product or service (see instructions)**LENDING****B** Enter code from instructions

522200

**C** Business name. If no separate business name, leave blank.**PRIME COMMERCIAL****D** Employer ID number (EIN) (see instr.)

\*\*-\*\*\*\*\*

**E** Business address (including suite or room no.) **19 BRECKINRIDGE**City, town or post office, state, and ZIP code **JOHNSTOWN, NY 12095****F** Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) \_\_\_\_\_**G** Did you "materially participate" in the operation of this business during 2021? If "No," see instructions for limit on losses ☒ Yes ☐ No**H** If you started or acquired this business during 2021, check here ☐**I** Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ No**J** If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No**Part I Income**

<b>1</b>	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	<b>1</b>	1225599.
<b>2</b>	Returns and allowances	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1	<b>3</b>	1225599.
<b>4</b>	Cost of goods sold (from line 42)	<b>4</b>	9347.
<b>5</b>	Gross profit. Subtract line 4 from line 3	<b>5</b>	1216252.
<b>6</b>	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>6</b>	
<b>7</b>	Gross income. Add lines 5 and 6	<b>7</b>	1216252.

**Part II Expenses. Enter expenses for business use of your home only on line 30.**

<b>8</b>	Advertising	<b>8</b>	122850.	<b>18</b>	Office expense	<b>18</b>	7488.
<b>9</b>	Car and truck expenses (see instructions) <b>STMT 8</b>	<b>9</b>	2436.	<b>19</b>	Pension and profit-sharing plans	<b>19</b>	
<b>10</b>	Commissions and fees	<b>10</b>	658440.	<b>20</b>	Rent or lease (see instructions):		
<b>11</b>	Contract labor (see instructions)	<b>11</b>		<b>a</b>	Vehicles, machinery, and equipment	<b>20a</b>	
<b>12</b>	Depletion	<b>12</b>		<b>b</b>	Other business property	<b>20b</b>	
<b>13</b>	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	<b>13</b>		<b>21</b>	Repairs and maintenance	<b>21</b>	
<b>14</b>	Employee benefit programs (other than on line 19)	<b>14</b>		<b>22</b>	Supplies (not included in Part III)	<b>22</b>	
<b>15</b>	Insurance (other than health)	<b>15</b>		<b>23</b>	Taxes and licenses	<b>23</b>	
<b>16</b>	Interest (see instructions):			<b>24</b>	Travel and meals:		
<b>a</b>	Mortgage (paid to banks, etc.)	<b>16a</b>		<b>a</b>	Travel	<b>24a</b>	62135.
<b>b</b>	Other	<b>16b</b>		<b>b</b>	Deductible meals (see instructions)	<b>24b</b>	
<b>17</b>	Legal and professional services	<b>17</b>		<b>25</b>	Utilities	<b>25</b>	
<b>28</b>	Total expenses before expenses for business use of home. Add lines 8 through 27a	<b>28</b>	857097.	<b>26</b>	Wages (less employment credits)	<b>26</b>	
<b>29</b>	Tentative profit or (loss). Subtract line 28 from line 7	<b>29</b>	359155.	<b>27 a</b>	Other expenses (from line 48)	<b>27a</b>	3748.
<b>30</b>	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. <b>Simplified method filers only:</b> Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	<b>30</b>		<b>b</b>	Reserved for future use	<b>27b</b>	
<b>31</b>	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you must go to line 32.	<b>31</b>	359155.				
<b>32</b>	If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you must attach <b>Form 6198</b> . Your loss may be limited.			<b>32a</b>	<input type="checkbox"/> All investment is at risk.		
				<b>32b</b>	<input type="checkbox"/> Some investment is not at risk.		

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2021

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**Part III Cost of Goods Sold** (see instructions)

33	Method(s) used to value closing inventory:	a <input type="checkbox"/> Cost	b <input type="checkbox"/> Lower of cost or market	c <input type="checkbox"/> Other (attach explanation)
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation <span style="float:right"><input type="checkbox"/> Yes <input type="checkbox"/> No</span>			
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35		
36	Purchases less cost of items withdrawn for personal use	36		
37	Cost of labor. Do not include any amounts paid to yourself	37		
38	Materials and supplies	38		
39	Other costs	39	9347.	
40	Add lines 35 through 39	40	9347.	
41	Inventory at end of year	41		
42	<b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4	42	9347.	

**Part IV Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43	When did you place your vehicle in service for business purposes? (month/day/year)	► 01 / 01 / 20
44	Of the total number of miles you drove your vehicle during 2021, enter the number of miles you used your vehicle for:	
a	Business	4350
b	Commuting	
c	Other	23150
45	Was your vehicle available for personal use during off-duty hours?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
46	Do you (or your spouse) have another vehicle available for personal use?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
47 a	Do you have evidence to support your deduction?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
b	If "Yes," is the evidence written?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

**Part V Other Expenses.** List below business expenses not included on lines 8-26 or line 30.

POSTAGE	3748.
48 <b>Total other expenses.</b> Enter here and on line 27a	48 3748.

## PRIME COMMERCIAL

SCHEDULE C- 2

[illegible]

## Schedule C - Two-Year Comparison Worksheet

**2021**

Business Name:

PRIME COMMERCIAL

Description	Tax Year 2020	Tax Year 2021	Increase (Decrease)
<b>INCOME</b>			
GROSS RECEIPTS OR SALES	785558.	1225599.	440041.
LESS: COST OF GOODS SOLD	2769.	9347.	6578.
GROSS PROFIT	782789.	1216252.	433463.
GROSS INCOME	782789.	1216252.	433463.
<b>EXPENSES</b>			
ADVERTISING	43457.	122850.	79393.
CAR AND TRUCK EXPENSES	1955.	2436.	481.
COMMISSIONS AND FEES	647587.	658440.	10853.
LEGAL AND PROFESSIONAL SERVICES	2124.	0.	-2124.
OFFICE EXPENSE	4326.	7488.	3162.
TRAVEL	14586.	62135.	47549.
OTHER EXPENSES	9968.	3748.	-6220.
TOTAL EXPENSES	724003.	857097.	133094.
NET PROFIT OR (LOSS)	58786.	359155.	300369.

**SCHEDULE C**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)**Profit or Loss From Business**

(Sole Proprietorship)

Go to [www.irs.gov/ScheduleC](http://www.irs.gov/ScheduleC) for instructions and the latest information.  
 Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships must generally file Form 1065.

OMB No. 1545-0074

**2021**  
Attachment  
Sequence No. **09**

Name of proprietor

Social security number (SSN)

**KRIS D. ROGLIERI**

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**A** Principal business or profession, including product or service (see instructions)**TRAINING DIGITAL MARKETING AGENCIES****B** Enter code from instructions**C** Business name. If no separate business name, leave blank.**DIGITAL MARKETING TRAINING GROUP****D** Employer ID number (EIN) (see instr.)**E** Business address (including suite or room no.) **90 STATE STREET**City, town or post office, state, and ZIP code **ALBANY, NY 12207****F** Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) \_\_\_\_\_**G** Did you "materially participate" in the operation of this business during 2021? If "No," see instructions for limit on losses ☒ Yes ☐ No**H** If you started or acquired this business during 2021, check here ☐**I** Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ No**J** If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No**Part I Income**

<b>1</b>	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	<b>1</b>	<b>127689.</b>
<b>2</b>	Returns and allowances	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1	<b>3</b>	<b>127689.</b>
<b>4</b>	Cost of goods sold (from line 42)	<b>4</b>	<b>25849.</b>
<b>5</b>	<b>Gross profit.</b> Subtract line 4 from line 3	<b>5</b>	<b>101840.</b>
<b>6</b>	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>6</b>	
<b>7</b>	<b>Gross income.</b> Add lines 5 and 6	<b>7</b>	<b>101840.</b>

**Part II Expenses.** Enter expenses for business use of your home **only** on line 30.

<b>8</b>	Advertising	<b>8</b>		<b>18</b>	Office expense	<b>18</b>	<b>5425.</b>
<b>9</b>	Car and truck expenses (see instructions) <b>STMT 9</b>	<b>9</b>	<b>1316.</b>	<b>19</b>	Pension and profit-sharing plans	<b>19</b>	
<b>10</b>	Commissions and fees	<b>10</b>		<b>20</b>	Rent or lease (see instructions):		
<b>11</b>	Contract labor (see instructions)	<b>11</b>		<b>a</b>	Vehicles, machinery, and equipment	<b>20a</b>	
<b>12</b>	Depletion	<b>12</b>		<b>b</b>	Other business property	<b>20b</b>	
<b>13</b>	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	<b>13</b>		<b>21</b>	Repairs and maintenance	<b>21</b>	
<b>14</b>	Employee benefit programs (other than on line 19)	<b>14</b>	<b>13614.</b>	<b>22</b>	Supplies (not included in Part III)	<b>22</b>	
<b>15</b>	Insurance (other than health)	<b>15</b>		<b>23</b>	Taxes and licenses	<b>23</b>	<b>35864.</b>
<b>16</b>	Interest (see instructions):			<b>24</b>	Travel and meals:		
<b>a</b>	Mortgage (paid to banks, etc.)	<b>16a</b>		<b>a</b>	Travel	<b>24a</b>	<b>3684.</b>
<b>b</b>	Other	<b>16b</b>		<b>b</b>	Deductible meals (see instructions)	<b>24b</b>	
<b>17</b>	Legal and professional services	<b>17</b>	<b>950.</b>	<b>25</b>	Utilities	<b>25</b>	
<b>28</b>	<b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a	<b>28</b>		<b>26</b>	Wages (less employment credits)	<b>26</b>	<b>403457.</b>
<b>29</b>	Tentative profit or (loss). Subtract line 28 from line 7	<b>29</b>		<b>27 a</b>	Other expenses (from line 48)	<b>27a</b>	<b>25868.</b>
<b>30</b>	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. <b>Simplified method filers only:</b> Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	<b>30</b>		<b>b</b>	<b>Reserved for future use</b>	<b>27b</b>	
<b>31</b>	<b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	<b>31</b>	<b>-388338.</b>				
<b>32</b>	If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.			<b>32a</b>	<input checked="" type="checkbox"/> All investment is at risk.		
				<b>32b</b>	<input type="checkbox"/> Some investment is not at risk.		

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2021

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**Part III Cost of Goods Sold** (see instructions)

33	Method(s) used to value closing inventory:	a <input type="checkbox"/> Cost	b <input type="checkbox"/> Lower of cost or market	c <input type="checkbox"/> Other (attach explanation)
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation <span style="float:right"><input type="checkbox"/> Yes <input type="checkbox"/> No</span>			
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35		
36	Purchases less cost of items withdrawn for personal use	36		
37	Cost of labor. Do not include any amounts paid to yourself	37		
38	Materials and supplies	38	9625.	
39	Other costs <span style="float:right">SEE STATEMENT 10</span>	39	16224.	
40	Add lines 35 through 39	40	25849.	
41	Inventory at end of year	41		
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42	25849.	

**Part IV Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43	When did you place your vehicle in service for business purposes? (month/day/year)	► 01 / 01 / 20
44	Of the total number of miles you drove your vehicle during 2021, enter the number of miles you used your vehicle for:	
a	Business	2350
b	Commuting	
c	Other	25150
45	Was your vehicle available for personal use during off-duty hours?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
46	Do you (or your spouse) have another vehicle available for personal use?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
47 a	Do you have evidence to support your deduction?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
b	If "Yes," is the evidence written?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

**Part V Other Expenses.** List below business expenses not included on lines 8-26 or line 30.

LEAD GENERATER	9680.
CRM SYSTEM	11988.
PAYROLL FEES	4200.
48 Total other expenses. Enter here and on line 27a	25868.



# Schedule C - Two-Year Comparison Worksheet

2021

Business Name:

DIGITAL MARKETING TRAINING GROUP

Description	Tax Year 2020	Tax Year 2021	Increase (Decrease)
<b>INCOME</b>			
GROSS RECEIPTS OR SALES	511575.	127689.	-383886.
LESS: RETURNS AND ALLOWANCES	136000.	0.	-136000.
SUBTOTAL	375575.	127689.	-247886.
LESS: COST OF GOODS SOLD	24216.	25849.	1633.
GROSS PROFIT	351359.	101840.	-249519.
GROSS INCOME	351359.	101840.	-249519.
<b>EXPENSES</b>			
ADVERTISING	141389.	0.	-141389.
CAR AND TRUCK EXPENSES	1351.	1316.	-35.
EMPLOYEE BENEFIT PROGRAMS	16072.	13614.	-2458.
LEGAL AND PROFESSIONAL SERVICES	6606.	950.	-5656.
OFFICE EXPENSE	3478.	5425.	1947.
TAXES AND LICENSES	33148.	35864.	2716.
TRAVEL	0.	3684.	3684.
MEALS AND ENTERTAINMENT	750.	0.	-750.
WAGES (LESS EMPLOYMENT CREDITS)	367956.	403457.	35501.
OTHER EXPENSES	144026.	25868.	-118158.
TOTAL EXPENSES	714776.	490178.	-224598.
NET PROFIT OR (LOSS)	-363417.	-388338.	-24921.

**SCHEDULE D**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)**Capital Gains and Losses**

▶ Attach to Form 1040, 1040-SR, or 1040-NR.

▶ Go to [www.irs.gov/ScheduleD](http://www.irs.gov/ScheduleD) for instructions and the latest information.

▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

**2021**Attachment  
Sequence No. **12**

Name(s) shown on return

Your social security number

**KRIS D. ROGLIERI**

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Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☒ No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

**Part I Short-Term Capital Gains and Losses - Generally Assets Held One Year or Less**(see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .....				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked .....				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked .....				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked .....				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 .....				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 .....				<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions .....				<b>6</b> ( 12875. )
<b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2 .....				<b>7</b> <12875. >

**Part II Long-Term Capital Gains and Losses - Generally Assets Held More Than One Year**(see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .....				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked .....				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked .....				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked .....				
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 .....				<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 .....				<b>12</b>
<b>13</b> Capital gain distributions .....				<b>13</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions .....				<b>14</b> ( )
<b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then, go to Part III on page 2 .....				<b>15</b>

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule D (Form 1040) 2021

**Part III Summary**

<b>16</b>	Combine lines 7 and 15 and enter the result .....	<b>16</b>	<12875.>
	<ul style="list-style-type: none"> <li>If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.</li> <li>If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.</li> <li>If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.</li> </ul>		
<b>17</b>	Are lines 15 and 16 <b>both</b> gains? <input type="checkbox"/> <b>Yes.</b> Go to line 18. <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.		
<b>18</b>	If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet .....	<b>18</b>	
<b>19</b>	If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet .....	<b>19</b>	
<b>20</b>	Are lines 18 and 19 both zero or blank and are you not filing Form 4952?  <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Forms 1040 and 1040-SR, line 16. <b>Don't</b> complete lines 21 and 22 below.  <input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.		
<b>21</b>	If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the <b>smaller</b> of:  <ul style="list-style-type: none"> <li>The loss on line 16; or</li> <li>(\$3,000), or if married filing separately, (\$1,500)</li> </ul> } <b>SEE STATEMENT 11</b> .....	<b>21</b>	( 1500.)
<b>22</b>	Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?  <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Forms 1040 and 1040-SR, line 16.  <input checked="" type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Schedule D (Form 1040) 2021

**SCHEDULE E**  
**(Form 1040)****Supplemental Income and Loss**

OMB No. 1545-0074

**2021**Attachment  
Sequence No. **13**Department of the Treasury  
Internal Revenue Service (99)

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

▶ Go to [www.irs.gov/ScheduleE](http://www.irs.gov/ScheduleE) for instructions and the latest information.

Name(s) shown on return

Your social security number

KRIS D. ROGLIERI

\*\*\* - \*\* - \*\*\*\*

**Part I Income or Loss From Rental Real Estate and Royalties** Note: If you are in the business of renting personal property, use Schedule C. See instructions. If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

**A** Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ No

**B** If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No

**1a** Physical address of each property (street, city, state, ZIP code)**A** 264 4TH AVE, TROY, NY 12180**B****C**

<b>1b</b>	Type of Property (from list below)	<b>2</b> For each rental real estate property listed above, report the number of fair rental and personal use days. Check the <b>QJV</b> box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	<b>QJV</b>
<b>A</b>	1		<b>A</b> 365		<input type="checkbox"/>
<b>B</b>			<b>B</b>		<input type="checkbox"/>
<b>C</b>			<b>C</b>		<input type="checkbox"/>

**Type of Property:**

- 1 Single Family Residence    3 Vacation/Short-Term Rental    5 Land    7 Self-Rental  
2 Multi-Family Residence    4 Commercial    6 Royalties    8 Other (describe)

Income:		Properties:	A	B	C
<b>3</b>	Rents received	<b>3</b>			
<b>4</b>	Royalties received	<b>4</b>			
<b>Expenses:</b>					
<b>5</b>	Advertising	<b>5</b>			
<b>6</b>	Auto and travel (see instructions)	<b>6</b>			
<b>7</b>	Cleaning and maintenance	<b>7</b>			
<b>8</b>	Commissions	<b>8</b>			
<b>9</b>	Insurance	<b>9</b>	750.		
<b>10</b>	Legal and other professional fees	<b>10</b>			
<b>11</b>	Management fees	<b>11</b>			
<b>12</b>	Mortgage interest paid to banks, etc. (see instructions)	<b>12</b>	4133.		
<b>13</b>	Other interest	<b>13</b>	1463.		
<b>14</b>	Repairs	<b>14</b>			
<b>15</b>	Supplies	<b>15</b>			
<b>16</b>	Taxes	<b>16</b>	4670.		
<b>17</b>	Utilities	<b>17</b>			
<b>18</b>	Depreciation expense or depletion	<b>18</b>	3364.		
<b>19</b>	Other (list) ▶	<b>19</b>			
<b>20</b>	Total expenses. Add lines 5 through 19	<b>20</b>	14380.		
<b>21</b>	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	<b>21</b>	-14380.		
<b>22</b>	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	<b>22</b>	0.		
<b>23a</b>	Total of all amounts reported on line 3 for all rental properties	<b>23a</b>			
<b>b</b>	Total of all amounts reported on line 4 for all royalty properties	<b>23b</b>			
<b>c</b>	Total of all amounts reported on line 12 for all properties	<b>23c</b>	4133.		
<b>d</b>	Total of all amounts reported on line 18 for all properties	<b>23d</b>	3364.		
<b>e</b>	Total of all amounts reported on line 20 for all properties	<b>23e</b>	14380.		
<b>24</b>	<b>Income.</b> Add positive amounts shown on line 21. Do not include any losses	<b>24</b>			0.
<b>25</b>	<b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	<b>25</b>			
<b>26</b>	<b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2	<b>26</b>			0.

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2021

## 2021 DEPRECIATION AND AMORTIZATION REPORT

RESIDENTIAL PROPERTY - 264 4TH AVE, TR

SCHEDULE E- 1

[illegible]

# Schedule E - Two-Year Comparison Worksheet

2021

Property Name:

RESIDENTIAL PROPERTY - 264 4TH AVE, TROY, NY 12180

Description	Tax Year 2020	Tax Year 2021	Increase (Decrease)
EXPENSES			
INSURANCE	750.	750.	0.
MORTGAGE INTEREST	4288.	4133.	-155.
OTHER INTEREST	1507.	1463.	-44.
TAXES	2844.	4670.	1826.
SUBTOTAL	9389.	11016.	1627.
DEPRECIATION EXPENSE OR DEPLETION	3364.	3364.	0.
TOTAL EXPENSES	12753.	14380.	1627.
INCOME OR (LOSS)	-12753.	-14380.	-1627.

**SCHEDULE SE  
(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)**Self-Employment Tax**

OMB No. 1545-0074

**2021**Attachment  
Sequence No. **17**▶ Go to [www.irs.gov/ScheduleSE](http://www.irs.gov/ScheduleSE) for instructions and the latest information.

▶ Attach to Form 1040, 1040-SR, or 1040-NR.

Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR)

**KRIS D. ROGLIERI**

Social security number of person

with self-employment income ▶ \*\*\*-\*\*-\*\*\*\*

**Part I Self-Employment Tax****Note:** If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and the definition of church employee income.**A** If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I ▶ ☐

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

<b>1a</b> Net farm profit or (loss) from Sch. F, line 34, and farm partnerships, Sch. K-1 (Form 1065), box 14, code A ...	<b>1a</b>	
If you received social security retirement or disability benefits, enter the amount of Conservation Reserve		
<b>b</b> Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH	<b>1b</b>	

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

<b>2</b> Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order	<b>2</b>	1475951.
<b>3</b> Combine lines 1a, 1b, and 2	<b>3</b>	1475951.
<b>4a</b> If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3	<b>4a</b>	1363041.

**Note:** If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions

<b>b</b> If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	<b>4b</b>	
<b>c</b> Combine lines 4a and 4b. If less than \$400, <b>stop</b> ; you don't owe self-employment tax. <b>Exception:</b> If less than \$400 and you had <b>church employee income</b> , enter -0- and continue ▶	<b>4c</b>	1363041.

<b>5a</b> Enter your <b>church employee income</b> from Form W-2. See instructions for definition of church employee income	<b>5a</b>	
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<b>b</b> Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-	<b>5b</b>	
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<b>6</b> Add lines 4c and 5b	<b>6</b>	1363041.
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<b>7</b> Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2021	<b>7</b>	142,800
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<b>8a</b> Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$142,800 or more, skip lines 8b through 10, and go to line 11	<b>8a</b>	
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<b>b</b> Unreported tips subject to social security tax from Form 4137, line 10	<b>8b</b>	
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<b>c</b> Wages subject to social security tax from Form 8919, line 10	<b>8c</b>	
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<b>d</b> Add lines 8a, 8b, and 8c	<b>8d</b>	
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<b>9</b> Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ▶	<b>9</b>	142800.
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<b>10</b> Multiply the <b>smaller</b> of line 6 or line 9 by 12.4% (0.124)	<b>10</b>	17707.
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<b>11</b> Multiply line 6 by 2.9% (0.029)	<b>11</b>	39528.
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<b>12</b> <b>Self-employment tax.</b> Add lines 10 and 11. Enter here and on <b>Schedule 2 (Form 1040), line 4</b>	<b>12</b>	57235.
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<b>13</b> <b>Deduction for one-half of self-employment tax.</b>		
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Multiply line 12 by 50% (0.50). Enter here and on <b>Schedule 1 (Form 1040), line 15</b>	<b>13</b>	28618.
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**Part II Optional Methods To Figure Net Earnings** (see instructions)**Farm Optional Method.** You may use this method **only** if (a) your gross farm income<sup>1</sup> wasn't more than \$8,820, or (b) your net farm profits<sup>2</sup> were less than \$6,367.

<b>14</b> Maximum income for optional methods	<b>14</b>	5,880
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<b>15</b> Enter the <b>smaller</b> of: two-thirds (2/3) of gross farm income <sup>1</sup> (not less than zero) or \$5,880. Also, include this amount on line 4b above	<b>15</b>	
---	-----------	--

**Nonfarm Optional Method.** You may use this method **only** if (a) your net nonfarm profits<sup>3</sup> were less than \$6,367 and also less than 72.189% of your gross nonfarm income<sup>4</sup> and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

<b>16</b> Subtract line 15 from line 14	<b>16</b>	
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<b>17</b> Enter the <b>smaller</b> of: two-thirds (2/3) of gross nonfarm income <sup>4</sup> (not less than zero) or the amount on line 16. Also, include this amount on line 4b above	<b>17</b>	
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<sup>1</sup> From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.<sup>2</sup> From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A - minus the amount you would have entered on line 1b had you not used the optional method.<sup>3</sup> From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.<sup>4</sup> From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

Form **2441**Department of the Treasury  
Internal Revenue Service (99)**Child and Dependent Care Expenses**

▶ Attach to Form 1040, 1040-SR, or 1040-NR.

▶ Go to [www.irs.gov/Form2441](http://www.irs.gov/Form2441) for instructions and the latest information.

OMB No. 1545-0074

**2021**Attachment  
Sequence No. **21**

Name(s) shown on return

**KRIS D. ROGLIERI**

Your social security number

\*\*\*-\*\*-\*\*\*\*

**A** You can't claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under "Married Persons Filing Separately." If you meet these requirements, check this box ☐**B** For 2021, your credit for child and dependent care expenses is refundable if you, or your spouse if married filing jointly, had a principal place of abode in the United States for more than half of 2021. If you meet these requirements, check this box ☒**Part I** **Persons or Organizations Who Provided the Care** - You must complete this part.If you have more than three care providers, see the instructions and check this box ☐

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Check here if the care provider is your household employee.	(e) Amount paid
YMCA	600 GLEN STREET GLENS FALLS, NY 12801	** - *****	<input type="checkbox"/>	
			<input type="checkbox"/>	
			<input type="checkbox"/>	

Did you receive  
dependent care benefits?

No

Yes

Complete only Part II below.

Complete Part III on page 2 next.

**Caution:** If the care was provided in your home, you may owe employment taxes. For details, see the instructions for Schedule H (Form 1040). If you incurred care expenses in 2021 but didn't pay them until 2022, or if you prepaid in 2021 for care to be provided in 2022, don't include these expenses in column (c) of line 2 for 2021. See the instructions.**Part II** **Credit for Child and Dependent Care Expenses****2** Information about your **qualifying person(s)**. If you have more than three qualifying persons, see the instructions and check this box ☐

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2021 for the person listed in column (a)
First	Last		

<b>3</b> Add the amounts in column (c) of line 2. <b>Don't</b> enter more than \$8,000 if you had one qualifying person or \$16,000 if you had two or more persons. If you completed Part III, enter the amount from line 31	<b>3</b>
<b>4</b> Enter your <b>earned income</b> . See instructions	<b>4</b>
<b>5</b> If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); <b>all others</b> , enter the amount from line 4	<b>5</b>
<b>6</b> Enter the <b>smallest</b> of line 3, 4, or 5	<b>6</b>
<b>7</b> Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11	<b>7</b>
<b>8</b> Enter on line 8 the decimal amount shown below that applies to the amount on line 7 <ul style="list-style-type: none"> <li>• If line 7 is \$125,000 or less, enter .50 on line 8.</li> <li>• If line 7 is over \$125,000 and no more than \$438,000, see the instructions for line 8 for the amount to enter.</li> <li>• If line 7 is over \$438,000, don't complete line 8. Enter zero on line 9a. You may be able to claim a credit on line 9b.</li> </ul>	<b>8</b>
<b>9a</b> Multiply line 6 by the decimal amount on line 8	<b>9a</b>
<b>b</b> If you paid 2020 expenses in 2021, complete Worksheet A in the instructions. Enter the amount from line 13 of the worksheet here. Otherwise, go to line 10	<b>9b</b>
<b>10</b> Add lines 9a and 9b and enter the result. If you checked the box on line B above, this is your <b>refundable credit for child and dependent care expenses</b> ; enter the amount from this line on Schedule 3 (Form 1040), line 13g, and don't complete line 11. If you didn't check the box on line B above, go to line 11	<b>10</b>
<b>11</b> <b>Nonrefundable credit for child and dependent care expenses.</b> If you didn't check the box on line B above, your credit is nonrefundable and limited by the amount of your tax; see the instructions to figure the portion of line 10 that you can claim and enter that amount here and on Schedule 3 (Form 1040), line 2	<b>11</b>

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Form **2441** (2021)

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15490219 797741 CMSROGLIERI 2021.06020 ROGLIERI, KRIS

CMSROGL3



Form 2441 (2021) KRIS D. ROGLIERI

\*\*\*-\*\*-\*\*\*\* Page 2

**Part III Dependent Care Benefits**

<b>12</b> Enter the total amount of <b>dependent care benefits</b> you received in 2021. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. <b>Don't</b> include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership .....	<b>12</b>	
<b>13</b> Enter the amount, if any, you carried over from 2020 and used in 2021. See instructions .....	<b>13</b>	
<b>14</b> If you forfeited or carried over to 2022 any of the amounts reported on line 12 or 13, enter the amount. See instructions .....	<b>14</b>	( )
<b>15</b> Combine lines 12 through 14. See instructions .....	<b>15</b>	
<b>16</b> Enter the total amount of <b>qualified expenses</b> incurred in 2021 for the care of the <b>qualifying person(s)</b> .....	<b>16</b>	
<b>17</b> Enter the <b>smaller</b> of line 15 or 16 .....	<b>17</b>	
<b>18</b> Enter your <b>earned income</b> . See instructions .....	<b>18</b>	
<b>19</b> Enter the amount shown below that applies to you. <ul style="list-style-type: none"> <li>• If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5).</li> <li>• If married filing separately, see instructions.</li> <li>• All others, enter the amount from line 18.</li> </ul>	<b>19</b>	
<b>20</b> Enter the <b>smallest</b> of line 17, 18, or 19 .....	<b>20</b>	
<b>21</b> Enter \$10,500 (\$5,250 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 19). If you entered an amount on line 13, add it to the \$10,500 or \$5,250 amount you enter on line 21. However, don't enter more than the maximum amount allowed under your dependent care plan. See instructions .....	<b>21</b>	
<b>22</b> Is any amount on line 12 or 13 from your sole proprietorship or partnership? <input type="checkbox"/> <b>No.</b> Enter -0-. <input type="checkbox"/> <b>Yes.</b> Enter the amount here .....	<b>22</b>	
<b>23</b> Subtract line 22 from line 15 .....	<b>23</b>	
<b>24</b> <b>Deductible benefits.</b> Enter the <b>smallest</b> of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions .....	<b>24</b>	
<b>25</b> <b>Excluded benefits.</b> If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0- .....	<b>25</b>	
<b>26</b> <b>Taxable benefits.</b> Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040 or 1040-SR, line 1; or Form 1040-NR, line 1a. On the dotted line next to Form 1040 or 1040-SR, line 1; or Form 1040-NR, line 1a, enter "DCB" .....	<b>26</b>	

To claim the child and dependent care credit,  
complete lines 27 through 31 below.

<b>27</b> Enter \$8,000 (\$16,000 if two or more qualifying persons) .....	<b>27</b>	
<b>28</b> Add lines 24 and 25 .....	<b>28</b>	
<b>29</b> Subtract line 28 from line 27. If zero or less, <b>stop</b> . You can't take the credit. <b>Exception.</b> If you paid 2020 expenses in 2021, see the instructions for line 9b .....	<b>29</b>	
<b>30</b> Complete line 2 on page 1 of this form. <b>Don't</b> include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here .....	<b>30</b>	
<b>31</b> Enter the <b>smaller</b> of line 29 or 30. Also, enter this amount on line 3 on page 1 of this form and complete lines 4 through 11 .....	<b>31</b>	

Form **8995-A****Qualified Business Income Deduction**

OMB No. 1545-2994

**2021**Attachment  
Sequence No. **55A**Department of the Treasury  
Internal Revenue Service▶ **Attach to your tax return.**▶ **Go to [www.irs.gov/Form8995A](https://www.irs.gov/Form8995A) for instructions and the latest information.**

Name(s) shown on return

Your taxpayer identification number

**KRIS D. ROGLIERI**

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**Note:** You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions. Use this form if your taxable income, before your qualified business income deduction, is above \$164,900 (\$164,925 if married filing separately; \$329,800 if married filing jointly), or you're a patron of an agricultural or horticultural cooperative.

**Part I Trade, Business, or Aggregation Information**

Complete Schedules A, B, and/or C (Form 8995-A), as applicable, before starting Part I. Attach additional worksheets when needed. See instructions.

1	(a) Trade, business, or aggregation name	(b) Check if specified service	(c) Check if aggregation	(d) Taxpayer identification number	(e) Check if patron
A	COMMERCIAL CAPITAL TRAINING GROUP	<input type="checkbox"/>	<input type="checkbox"/>	** - *****	<input type="checkbox"/>
B		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
C		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>

**Part II Determine Your Adjusted Qualified Business Income**

	A	B	C
2 Qualified business income from the trade, business, or aggregation. See instructions	2 1093691.		
3 Multiply line 2 by 20% (0.20). If your taxable income is \$164,900 or less (\$164,925 if married filing separately; \$329,800 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13	3 218738.		
4 Allocable share of W-2 wages from the trade, business, or aggregation	4 2133662.		
5 Multiply line 4 by 50% (0.50)	5 1066831.		
6 Multiply line 4 by 25% (0.25)	6 533416.		
7 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	7		
8 Multiply line 7 by 2.5% (0.025)	8		
9 Add lines 6 and 8	9 533416.		
10 Enter the greater of line 5 or line 9	10 1066831.		
11 W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10	11 218738.		
12 Phased-in reduction. Enter the amount from line 26, if any	12		
13 Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12	13 218738.		
14 Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions	14		
15 Qualified business income component. Subtract line 14 from line 13	15 218738.		
16 Total qualified business income component. Add all amounts reported on line 15	16 218738.		

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Form **8995-A** (2021)

Form 8995-A (2021) KRIS D. ROGLIERI

\*\*\*-\*\*-\*\*\*\* Page 2

**Part III Phased-in Reduction**

Complete Part III only if your taxable income is more than \$164,900 but not \$214,900 (\$164,925 and \$214,925 if married filing separately; \$329,800 and \$429,800 if married filing jointly) and line 10 is less than line 3. Otherwise, skip Part III.

			A	B	C
17	Enter the amounts from line 3 .....	17			
18	Enter the amounts from line 10 .....	18			
19	Subtract line 18 from line 17 .....	19			
20	Taxable income before qualified business income deduction .....	20			
21	Threshold. Enter \$164,900 (\$164,925 if married filing separately; \$329,800 if married filing jointly) .....	21			
22	Subtract line 21 from line 20 .....	22			
23	Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly) .....	23			
24	Phase-in percentage. Divide line 22 by line 23 ...	24	%		
25	Total phase-in reduction. Multiply line 19 by line 24 .....	25			
26	Qualified business income after phase-in reduction. Subtract line 25 from line 17. Enter this amount here and on line 12, for the corresponding trade or business .....	26			

**Part IV Determine Your Qualified Business Income Deduction**

27	Total qualified business income component from all qualified trades, businesses, or aggregations. Enter the amount from line 16 .....	27	218738.		
28	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions .....	28			
29	Qualified REIT dividends and PTP (loss) carryforward from prior years .....	29	( )		
30	Total qualified REIT dividends and PTP income. Combine lines 28 and 29. If less than zero, enter -0- .....	30			
31	REIT and PTP component. Multiply line 30 by 20% (0.20) .....	31			
32	Qualified business income deduction before the income limitation. Add lines 27 and 31 .....	32		218738.	
33	Taxable income before qualified business income deduction .....	33	1421746.		
34	Net capital gain. See instructions .....	34			
35	Subtract line 34 from line 33. If zero or less, enter -0- .....	35		1421746.	
36	Income limitation. Multiply line 35 by 20% (0.20) .....	36		284349.	
37	Qualified business income deduction before the domestic production activities deduction (DPAD) under section 199A(g). Enter the smaller of line 32 or line 36 .....	37		218738.	
38	DPAD under section 199A(g) allocated from an agricultural or horticultural cooperative. Don't enter more than line 33 minus line 37 .....	38			
39	Total qualified business income deduction. Add lines 37 and 38 .....	39		218738.	
40	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0- .....	40		( )	

Form 8995-A (2021)

**SCHEDULE C**  
**(Form 8995-A)**

Department of the Treasury  
Internal Revenue Service

**Loss Netting and Carryforward**

▶ **Attach to Form 8995-A.**

▶ **Go to [www.irs.gov/Form8995A](http://www.irs.gov/Form8995A) for instructions and the latest information.**

OMB No. 1545-2294

**2021**

Attachment  
Sequence No. **55D**

Name(s) shown on return

**KRIS D. ROGLIERI**

Your taxpayer identification number

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*If you have more than three trades, businesses, or aggregations, complete and attach as many Schedules C as needed. See instructions.*

1	Trade, business, or aggregation name	(a) Qualified business income/(loss)	(b) Reduction for loss netting (see instructions)	(c) Adjusted qualified business income (Combine (a) and (b). If zero or less, enter -0-.)
	COMMERCIAL CAPITAL TRAINING GROUP	1482029.	( 388338.)	1093691.
	DIGITAL MARKETING TRAINING GROUP	-388338.	( )	
			( )	
2	Qualified business net (loss) carryforward from prior years. See instructions .....			2 ( )
3	Total of the trades, businesses, or aggregations losses. Combine the negative amounts on lines 1, column (a), and 2 for all trades, businesses, or aggregations .....			3 ( 388338.)
4	Total of the trades, businesses, or aggregations income. Add the positive amounts on line 1, column (a), for all trades, businesses, or aggregations .....			4 1482029.
5	Losses netted with income of other trades, businesses, or aggregations. Enter in the parentheses on line 5 the smaller of the absolute value of line 3 or line 4. Allocate this amount to each of the trades, businesses, or aggregations on line 1, column (b). .....			5 ( 388338.)
6	Qualified business net (loss) carryforward. Subtract line 5 from line 3. If zero or more, enter -0- .....			6 ( )

LHA For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Schedule C (Form 8995-A) 2021

**Qualified Business Income After Deductions**Activity: **COMMERCIAL CAPITAL TRAINING GROUP**

1.	Qualified business income before deductions .....	1505134.
2.	Deductible part of self-employment income:	
a.	Net income subject to self-employment tax from this activity .....	1505134.
b.	Total income subject to self-employment tax .....	1864289.
c.	Line 2a divided by line 2b (not greater than 1.000) .....	.807350148
d.	Amount from Schedule 1 (Form 1040), line 15 .....	28618.
e.	Line 2c times line 2d. This is the allocated deductible part of self-employment tax for this activity .....	23105.
3.	Self-employed SEP, SIMPLE and qualified plans:	
a.	Net income subject to self-employment tax from this activity .....	
b.	Net earnings from .....	
c.	Line 3a divided by line 3b (not greater than 1.000) .....	
d.	Amount from Schedule 1 (Form 1040), line 16 .....	
e.	Line 3c times line 3d. This is the allocated self-employed SEP, SIMPLE and qualified plans amount for this activity .....	
4.	Self-employed health insurance deduction:	
a.	Health insurance payments from this activity .....	
b.	Health insurance limits for activity above .....	
c.	Lesser of line 4a or line 4b .....	
d.	Reserved .....	
e.	Reserved .....	
f.	Amount from line 4c. This is the allocated SE health insurance deduction for this activity .....	
5.	Line 1 minus lines 2e, 3e and 4f. This is the qualified business income after deductions .....	1482029.

Activity:

1.	Qualified business income before deductions .....	
2.	Deductible part of self-employment income:	
a.	Net income subject to self-employment tax from this activity .....	
b.	Total income subject to self-employment tax .....	
c.	Line 2a divided by line 2b (not greater than 1.000) .....	
d.	Amount from Schedule 1 (Form 1040), line 15 .....	
e.	Line 2c times line 2d. This is the allocated deductible part of self-employment tax for this activity .....	
3.	Self-employed SEP, SIMPLE and qualified plans:	
a.	Net income subject to self-employment tax from this activity .....	
b.	Net earnings from .....	
c.	Line 3a divided by line 3b (not greater than 1.000) .....	
d.	Amount from Schedule 1 (Form 1040), line 16 .....	
e.	Line 3c times line 3d. This is the allocated self-employed SEP, SIMPLE and qualified plans amount for this activity .....	
4.	Self-employed health insurance deduction:	
a.	Health insurance payments from this activity .....	
b.	Health insurance limits for activity above .....	
c.	Lesser of line 4a or line 4b .....	
d.	Reserved .....	
e.	Reserved .....	
f.	Amount from line 4c. This is the allocated SE health insurance deduction for this activity .....	
5.	Line 1 minus lines 2e, 3e and 4f. This is the qualified business income after deductions .....	

Form **8959**Department of the Treasury  
Internal Revenue Service**Additional Medicare Tax**

- If any line does not apply to you, leave it blank. See separate instructions.  
► Attach to Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.  
► Go to [www.irs.gov/Form8959](http://www.irs.gov/Form8959) for instructions and the latest information.

OMB No. 1545-0074

**2021**Attachment  
Sequence No. **71**Name(s) shown on return  
**KRIS D. ROGLIERI**Your social security number  
\*\*\* - \*\* - \*\*\*\***Part I Additional Medicare Tax on Medicare Wages**

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5 .....	1		
2	Unreported tips from Form 4137, line 6 .....	2		
3	Wages from Form 8919, line 6 .....	3		
4	Add lines 1 through 3 .....	4		
5	Enter the following amount for your filing status: Married filing jointly ..... \$250,000 Married filing separately ..... \$125,000 Single, Head of household, or Qualifying widow(er) ..... \$200,000	5		
6	Subtract line 5 from line 4. If zero or less, enter -0- .....	6		
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II .....	7		

**Part II Additional Medicare Tax on Self-Employment Income**

8	Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0- (Form 1040-PR or 1040-SS filers, see instructions.) .....	8	1363041.	
9	Enter the following amount for your filing status: Married filing jointly ..... \$250,000 Married filing separately ..... \$125,000 Single, Head of household, or Qualifying widow(er) ..... \$200,000	9	125000.	
10	Enter the amount from line 4 .....	10		
11	Subtract line 10 from line 9. If zero or less, enter -0- .....	11	125000.	
12	Subtract line 11 from line 8. If zero or less, enter -0- .....	12		1238041.
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III .....	13		11142.

**Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation**

14	Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions) .....	14		
15	Enter the following amount for your filing status: Married filing jointly ..... \$250,000 Married filing separately ..... \$125,000 Single, Head of household, or Qualifying widow(er) ..... \$200,000	15		
16	Subtract line 15 from line 14. If zero or less, enter -0- .....	16		
17	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV .....	17		

**Part IV Total Additional Medicare Tax**

18	Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-PR or 1040-SS filers, see instructions), and go to Part V .....	18		11142.
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**Part V Withholding Reconciliation**

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6 .....	19		
20	Enter the amount from line 1 .....	20		
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages .....	21		
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages .....	22		
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions) .....	23		
24	<b>Total Additional Medicare Tax withholding.</b> Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-PR or 1040-SS filers, see instructions) .....	24		

Form **8960****Net Investment Income Tax -  
Individuals, Estates, and Trusts**

OMB No. 1545-2227

**2021**Attachment  
Sequence No. **72**Department of the Treasury  
Internal Revenue Service (99)▶ **Attach to your tax return.**▶ **Go to [www.irs.gov/Form8960](http://www.irs.gov/Form8960) for instructions and the latest information.**

Name(s) shown on your tax return

**KRIS D. ROGLIERI**

Your social security number or EIN

\*\*\*-\*\*-\*\*\*\*

**Part I Investment Income**

- ☐ Section 6013(g) election (see instructions)
- ☐ Section 6013(h) election (see instructions)
- ☐ Regulations section 1.1411-10(g) election (see instructions)

<b>1</b>	Taxable interest (see instructions)	<b>1</b>	92.
<b>2</b>	Ordinary dividends (see instructions)	<b>2</b>	
<b>3</b>	Annuities (see instructions)	<b>3</b>	
<b>4a</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	<b>4a</b>	
<b>b</b>	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	<b>4b</b>	
<b>c</b>	Combine lines 4a and 4b	<b>4c</b>	
<b>5a</b>	Net gain or loss from disposition of property (see instructions)	<b>5a</b>	-1500.
<b>b</b>	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	<b>5b</b>	
<b>c</b>	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	<b>5c</b>	
<b>d</b>	Combine lines 5a through 5c	<b>5d</b>	-1500.
<b>6</b>	Adjustments to investment income for certain CFCs and PFICs (see instructions)	<b>6</b>	
<b>7</b>	Other modifications to investment income (see instructions)	<b>7</b>	
<b>8</b>	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7	<b>8</b>	-1408.

**Part II Investment Expenses Allocable to Investment Income and Modifications**

<b>9a</b>	Investment interest expenses (see instructions)	<b>9a</b>	
<b>b</b>	State, local, and foreign income tax (see instructions)	<b>9b</b>	
<b>c</b>	Miscellaneous investment expenses (see instructions)	<b>9c</b>	
<b>d</b>	Add lines 9a, 9b, and 9c	<b>9d</b>	
<b>10</b>	Additional modifications (see instructions)	<b>10</b>	
<b>11</b>	Total deductions and modifications. Add lines 9d and 10	<b>11</b>	

**Part III Tax Computation**

<b>12</b>	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13-17. Estates and trusts, complete lines 18a-21. If zero or less, enter -0-	<b>12</b>	
<b>Individuals:</b>			
<b>13</b>	Modified adjusted gross income (see instructions)	<b>13</b>	1445925.
<b>14</b>	Threshold based on filing status (see instructions)	<b>14</b>	125000.
<b>15</b>	Subtract line 14 from line 13. If zero or less, enter -0-	<b>15</b>	1320925.
<b>16</b>	Enter the smaller of line 12 or line 15	<b>16</b>	
<b>17</b>	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	<b>17</b>	
<b>Estates and Trusts:</b>			
<b>18a</b>	Net investment income (line 12 above)	<b>18a</b>	
<b>b</b>	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	<b>18b</b>	
<b>c</b>	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	<b>18c</b>	
<b>19a</b>	Adjusted gross income (see instructions)	<b>19a</b>	
<b>b</b>	Highest tax bracket for estates and trusts for the year (see instructions)	<b>19b</b>	
<b>c</b>	Subtract line 19b from line 19a. If zero or less, enter -0-	<b>19c</b>	
<b>20</b>	Enter the smaller of line 18c or line 19c	<b>20</b>	
<b>21</b>	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	<b>21</b>	

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Form **8960** (2021)

Form **8582**

Department of the Treasury  
Internal Revenue Service (99)

## Passive Activity Loss Limitations

- ▶ See separate instructions.
- ▶ Attach to Form 1040, 1040-SR, or 1041.
- ▶ Go to [www.irs.gov/Form8582](http://www.irs.gov/Form8582) for instructions and the latest information.

OMB No. 1545-1008

**2021**  
Attachment  
Sequence No. **858**

Name(s) shown on return

Identifying number

KRIS D. ROGLIERI

\* \* \* \_ \* \* \_ \* \* \* \*

Part I	2021 Passive Activity Loss
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**Caution:** Complete Parts IV and V before completing Part I.

**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

<b>1a</b> Activities with net income (enter the amount from Part IV, column (a)) .....	<b>1a</b>		
<b>b</b> Activities with net loss (enter the amount from Part IV, column (b)) .....	<b>1b</b>	(	14380.)
<b>c</b> Prior years' unallowed losses (enter the amount from Part IV, column (c)) .....	<b>1c</b>	(	88229.)
<b>d</b> Combine lines 1a, 1b, and 1c .....	<b>1d</b>		-102609.

### All Other Passive Activities

<b>2a</b> Activities with net income (enter the amount from Part V, column (a)) .....	<b>2a</b>	
<b>b</b> Activities with net loss (enter the amount from Part V, column (b)) .....	<b>2b</b>	( )
<b>c</b> Prior years' unallowed losses (enter the amount from Part V, column (c)) .....	<b>2c</b>	( )
<b>d</b> Combine lines 2a, 2b, and 2c .....		<b>2d</b>

**3** Combine lines 1d and 2d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Report the losses on the forms and schedules normally used .....

- If line 3 is a loss and:
- Line 1d is a loss, go to Part II.
  - Line 2d is a loss (and line 1d is zero or more), skip Part II and go to line 10.

**Caution:** If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II. Instead, go to line 10.

## Part II Special Allowance for Rental Real Estate Activities With Active Participation

**Note:** Enter all numbers in Part II as positive amounts. See instructions for an example.

<b>4</b>	Enter the <b>smaller</b> of the loss on line 1d or the loss on line 3 .....	<b>4</b>	
<b>5</b>	Enter \$150,000. If married filing separately, see instructions .....	<b>5</b>	
<b>6</b>	Enter modified adjusted gross income, but not less than zero. See instructions <b>Note:</b> If line 6 is greater than or equal to line 5, skip lines 7 and 8 and enter -0- on line 9. Otherwise, go to line 7.	<b>6</b>	
<b>7</b>	Subtract line 6 from line 5 .....	<b>7</b>	
<b>8</b>	Multiply line 7 by 50% (0.50). <b>Do not</b> enter more than \$25,000. If married filing separately, see instructions .....	<b>8</b>	
<b>9</b>	Enter the <b>smaller</b> of line 4 or line 8 .....	<b>9</b>	

<b>Part III</b>	<b>Total Losses Allowed</b>
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<b>10</b>	Add the income, if any, on lines 1a and 2a and enter the total .....	<b>10</b>	
<b>11</b>	<b>Total losses allowed from all passive activities for 2021.</b> Add lines 9 and 10. See instructions to find out how to report the losses on your tax return ..... <b>SEE STATEMENT 16</b>	<b>11</b>	<b>0.</b>

**Part IV** Complete This Part Before Part I, Lines 1a, 1b, and 1c. See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
	SEE ATTACHED STATEMENT FOR PART IV				
<b>Total.</b> Enter on Part I, lines 1a, 1b, and 1c		-14380.	-88229.		

LHA For Paperwork Reduction Act Notice, see instructions.

Form **8582** (2021)



<b>Part VI</b>	<b>Use This Part if an Amount Is Shown on Part II, Line 9. See instructions.</b>
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<b>Part VII</b>	<b>Allocation of Unallowed Losses.</b> See instructions.
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<b>Part VIII</b>	<b>Allowed Losses.</b> See instructions.
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Form **8582** (2021)



Form **8582** (2021)

FORM 1040	TOTAL DUE WITH INTEREST AND PENALTIES	STATEMENT	1
AMOUNT DUE		490401.	
INTEREST NOT INCLUDED		14033.	
PENALTY NOT INCLUDED		16862.	
LATE FILING PENALTY NOT INCLUDED		21679.	
TOTAL DUE		542975.	

FORM 1040		LATE PAYMENT INTEREST			STATEMENT		2
DESCRIPTION	DATE	AMOUNT	BALANCE	RATE	DAYS	INTEREST	
TAX DUE	04/15/22	481751.	481751.	.0400	76	4029.	
INTEREST RATE CHANGE	06/30/22	0.	485780.	.0500	92	6160.	
INTEREST RATE CHANGE	09/30/22	0.	491940.	.0600	15	1214.	
LATE FILING PENALTY	10/15/22	21679.	514833.	.0600	31	2630.	
DATE FILED	11/15/22		517463.				
TOTAL LATE PAYMENT INTEREST							14033.

FORM 1040	LATE PAYMENT PENALTY			STATEMENT	3
DESCRIPTION	DATE	AMOUNT	BALANCE	MONTHS	PENALTY
TAX DUE	04/15/22	481751.	481751.	6	14453.
RETURN DUE DATE	10/15/22		481751.	1	2409.
DATE FILED	11/15/22				
TOTAL LATE PAYMENT PENALTY					16862.

SCHEDULE A	STATE AND LOCAL INCOME TAXES	STATEMENT	4
DESCRIPTION		AMOUNT	
NEW YORK PRIOR YEAR ESTIMATE PAYMENTS		150000.	
NEW YORK PRIOR YEAR BALANCE DUE AND EXTENSION PAYMENTS		199974.	
TOTAL TO SCHEDULE A, LINE 5A		349974.	

SCHEDULE C	CAR AND TRUCK EXPENSES	STATEMENT	5
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DESCRIPTION	AMOUNT
VEHICLE NUMBER 1 - 8745 BUSINESS MILES @ \$0.560	4897.
TOTAL TO SCHEDULE C, LINE 9	4897.

SCHEDULE C	OTHER INCOME	STATEMENT	6
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DESCRIPTION	AMOUNT
UPSTATE COMM CAPITAL LLC	79000.
NACLB	152198.
TOTAL TO SCHEDULE C, LINE 6	231198.

SCHEDULE C	OTHER COSTS OF GOODS SOLD	STATEMENT	7
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DESCRIPTION	AMOUNT
HOTEL MEETING ROOMS	219801.
LENDURED PRIVATE LABEL MEMBERSHIP	4500.
TOTAL TO SCHEDULE C, LINE 39	224301.

SCHEDULE C	CAR AND TRUCK EXPENSES	STATEMENT	8
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DESCRIPTION	AMOUNT
VEHICLE NUMBER 2 - 4350 BUSINESS MILES @ \$0.560	2436.
TOTAL TO SCHEDULE C, LINE 9	2436.

SCHEDULE C	CAR AND TRUCK EXPENSES	STATEMENT	9
DESCRIPTION		AMOUNT	
VEHICLE NUMBER 3 - 2350 BUSINESS MILES @ \$0.560		1316.	
TOTAL TO SCHEDULE C, LINE 9		1316.	

SCHEDULE C	OTHER COSTS OF GOODS SOLD	STATEMENT	10
DESCRIPTION		AMOUNT	
WEBSITE HOSTING		16224.	
TOTAL TO SCHEDULE C, LINE 39		16224.	

SCHEDULE D	CAPITAL LOSS CARRYOVER	STATEMENT 11
1. ENTER THE AMOUNT FROM FORM 1040, LINE 15		1203008.
2. ENTER THE LOSS FROM SCHEDULE D, LINE 21, AS A POSITIVE AMOUNT		1500.
3. COMBINE LINES 1 AND 2. IF ZERO OR LESS, ENTER -0-		1204508.
4. ENTER THE SMALLER OF LINE 2 OR LINE 3		1500.
5. ENTER THE LOSS FROM SCHEDULE D, LINE 7, AS A POSITIVE AMOUNT		12875.
6. ENTER THE GAIN, IF ANY, FROM SCHEDULE D, LINE 15		
7. ADD LINES 4 AND 6		1500.
8. SHORT-TERM CAPITAL LOSS CARRYOVER TO NEXT YEAR. SUBTRACT LINE 7 FROM LINE 5. IF ZERO OR LESS, ENTER -0-		11375.
9. ENTER THE LOSS FROM SCHEDULE D, LINE 15, AS A POSITIVE AMOUNT		
10. ENTER THE GAIN, IF ANY, FROM SCHEDULE D, LINE 7		
11. SUBTRACT LINE 5 FROM LINE 4. IF ZERO OR LESS, ENTER -0-		
12. ADD LINES 10 AND 11		
13. LONG-TERM CAPITAL LOSS CARRYOVER TO NEXT YEAR. SUBTRACT LINE 12 FROM LINE 9. IF ZERO OR LESS, ENTER -0-		

SCHEDULE SE	NON-FARM INCOME	STATEMENT 12
DESCRIPTION		AMOUNT
COMMERCIAL CAPITAL TRAINING GROUP		1505134.
LENDING		359155.
TRAINING DIGITAL MARKETING AGENCIES		-388338.
TOTAL TO SCHEDULE SE, LINE 2		1475951.

FORM 8582	ACTIVE RENTAL OF REAL ESTATE - PART IV			STATEMENT 13	
	CURRENT YEAR		PRIOR YEAR	OVERALL GAIN OR LOSS	
NAME OF ACTIVITY	NET INCOME	NET LOSS	UNALLOWED LOSS	GAIN	LOSS
RESIDENTIAL PROPERTY - 264 4TH AVE, TROY, NY 12180	0.	-14380.	-88229.		-102609.
TOTALS	0.	-14380.	-88229.		-102609.

FORM 8582 ALLOCATION OF UNALLOWED LOSSES - PART VII STATEMENT 14

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	RATIO	UNALLOWED LOSS
RESIDENTIAL PROPERTY - 264 4TH AVE, SCH E TROY, NY 12180		102609.	1.000000000	102609.
TOTALS		102609.	1.000000000	102609.

FORM 8582 ALLOWED LOSSES - PART VIII STATEMENT 15

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	UNALLOWED LOSS	ALLOWED LOSS
RESIDENTIAL PROPERTY - 264 4TH AVE, SCH E TROY, NY 12180		102609.	102609.	
TOTALS		102609.	102609.	

FORM 8582 SUMMARY OF PASSIVE ACTIVITIES STATEMENT 16

R R E A NAME	FORM OR SCHEDULE	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
X RESIDENTIAL PROPERTY - 264 4TH AVE, TROY, NY	SCH E	-14380.	-88229.	-102609.	102609.
TOTALS		-14380.	-88229.	-102609.	102609.
PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME					
TOTAL TO FORM 8582, LINE 11					



FORM 8582 ALTERNATIVE MINIMUM TAX STATEMENT 17  
ACTIVE RENTAL OF REAL ESTATE - PART IV

NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
RESIDENTIAL PROPERTY - 264 4TH AVE, TROY, NY 12180	0.	-14380.	-88229.		-102609.
TOTALS	0.	-14380.	-88229.		-102609.

FORM 8582 ALTERNATIVE MINIMUM TAX STATEMENT 18  
ALLOCATION OF UNALLOWED LOSSES - PART VII

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	RATIO	UNALLOWED LOSS
RESIDENTIAL PROPERTY - 264 4TH AVE, TROY, NY 12180	SCH E	102609.	1.000000000	102609.
TOTALS		102609.	1.000000000	102609.

FORM 8582 ALTERNATIVE MINIMUM TAX STATEMENT 19  
ALLOWED LOSSES - PART VIII

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	UNALLOWED LOSS	ALLOWED LOSS
RESIDENTIAL PROPERTY - 264 4TH AVE, TROY, NY 12180	SCH E	102609.	102609.	
TOTALS		102609.	102609.	

FORM 8582AMT	SUMMARY OF PASSIVE ACTIVITIES - AMT					STATEMENT	20
R R E A NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS	
-							
X RESIDENTIAL PROPERTY - 264 4TH AVE, TROY, NY	SCH E	-14380.	-88229.	-102609.	102609.		
TOTALS		-14380.	-88229.	-102609.	102609.		
PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME							
TOTAL TO FORM 8582AMT, LINE 11							



Department of Taxation and Finance

188351 10-19-21

**New York State E-File Signature Authorization for Tax Year 2021  
For Forms IT-201, IT-201-X, IT-203, IT-203-X, IT-214, and NYC-210**
**Electronic return originator (ERO):** Do not mail this form to the Tax Department. Keep it for your records.

Taxpayer's name <b>KRIS D. ROGLIERI</b>	Spouse's name (jointly filed return only)
--	---

**Purpose**

Form TR-579-IT must be completed to authorize an ERO to e-file a personal income tax return and to transmit bank account information for the electronic funds withdrawal.

**General instructions**

Taxpayers must complete Part B before the ERO transmits the taxpayer's electronically filed Forms IT-201, *Resident Income Tax Return*, IT-201-X, *Amended Resident Income Tax Return*, IT-203, *Nonresident and Part-Year Resident Income Tax Return*, IT-203-X, *Amended Nonresident and Part-Year Resident Income Tax Return*, IT-214, *Claim for Real Property Tax Credit*, and NYC-210, *Claim for New York City School Tax Credit*. Note that an electronic signature can be used as described in TSB-M-20(1)C, (2)I, *E-File Authorizations (TR-579 forms) for Taxpayers Using a Paid Preparer for Electronically Filed Tax Returns*.

For returns filed jointly, both spouses must complete and sign Form TR-579-IT.

EROs must complete Part C prior to transmitting electronically filed income tax returns (Forms IT-201, IT-201-X, IT-203, IT-203-X, IT-214, and NYC-210).

Both the paid preparer and the ERO are required to sign Part C. However, an individual performing as both the paid preparer and the ERO is only required to sign as the paid preparer. It is not necessary to include the ERO signature in this case. Note that an alternative signature can be used as described in Publication 58, *Information for Income Tax Return Preparers*, available on our website.

This form is not required for electronically filed Form IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals*. See Form TR-579.1-IT, *New York State Taxpayer Authorization for Electronic Funds Withdrawal for Tax Year 2021 Form IT-370 and Tax Year 2022 Form IT-2105*.

**Part A - Tax return information**

1 Federal adjusted gross income (from applicable line)	1.	1445925.
2 Refund	2.	
3 Amount you owe	3.	163410.
4 Financial institution routing number	4.	
5 Financial institution account number	5.	
6 Account type: <input type="checkbox"/> Personal checking <input type="checkbox"/> Personal savings <input type="checkbox"/> Business checking <input type="checkbox"/> Business savings		

**Part B - Declaration of taxpayer and authorizations for Forms IT-201, IT-201-X, IT-203, IT-203-X, IT-214, and NYC-210**

Under penalty of perjury, I declare that I have examined the information on my 2021 New York State electronic personal income tax return, including any accompanying schedules, attachments, and statements, and certify that my electronic return is true, correct, and complete. The ERO has my consent to send my 2021 New York State electronic return to New York State through the Internal Revenue Service (IRS). In addition, by using a computer system and software to prepare and transmit my form electronically, I consent to the disclosure to New York State of all information pertaining to the transmission of my tax form electronically. I understand that by executing this Form TR-579-IT, I am authorizing the ERO to sign and file this return on my behalf and agree that the ERO's submission of my personal income tax return to the IRS, together with this authorization, will

serve as the electronic signature for the return and any authorized payment transaction. If I am paying my New York State personal income taxes due by electronic funds withdrawal, I certify that the account holder has authorized the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the financial institution account indicated on my 2021 electronic return, and authorized the financial institution to withdraw the amount from that account. As New York does not support International ACH Transactions (IAT), I attest the source for these funds is within the United States. I understand and agree that I may revoke this authorization for payment only by contacting the Tax Department no later than two (2) business days prior to the payment date.

\*\*\*\*\* THIS IS NOT A FILEABLE COPY \*\*\*\*\*

Taxpayer's signature	Date
Spouse's signature (jointly filed return only)	Date

**Part C - Declaration of electronic return originator (ERO) and paid preparer**

Under penalty of perjury, I declare that the information contained in this 2021 New York State electronic personal income tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed paper 2021 New York State return signed by a paid preparer, I declare that the information contained in the taxpayer's 2021 New York State electronic return is identical to that contained in the paper copy of

the return. If I am the paid preparer, under penalty of perjury I declare that I have examined this 2021 New York State electronic personal income tax return, and, to the best of my knowledge and belief, the return is true, correct, and complete. I have based this declaration on all information available to me.

**Do not mail Form TR-579-IT to the Tax Department:**

EROs must keep this form for three years and present it to the Tax Department upon request.

ERO's signature	Print name	Date
Paid preparer's signature <b>CHRISTOPHER M. SARDONE</b>	Print name <b>CHRISTOPHER M. SARDONE</b>	Date <b>02192024</b>

**www.tax.ny.gov**

TR-579-IT (9/21)

1019

Estimated tax worksheet (see instructions)		A - New York State	B - New York City	C - Yonkers	D - MCTMT
1 Enter amount of New York adjusted gross income (NYAGI) you expect in 2022	1.				
2 Enter either your standard deduction or estimated itemized deduction	2.				
3 Subtract line 2 from line 1	3.				
4 Dependent exemptions (multiply \$1,000 by number of dependents)	4.				
5 Estimated NYS taxable income (subtract line 4 from line 3)	5.				
6 NYS tax on line 5 amount (see instructions)	6.				
7 Estimated NYC taxable income (see instructions)			7.		
7a NYC resident tax on line 7 amount (see instructions)			7a.		
8 NYC household credit and NYC accumulation distribution credit			8.		
9 Subtract line 8 from line 7a			9.		
10 NYC tax on ordinary income portion of lump-sum distribution			10.		
11 Add lines 9 and 10			11.		
12 NYC unincorporated business tax credit			12.		
12a This line intentionally left blank			12a.		
12b This line intentionally left blank			12b.		
13 Subtract line 12 from line 11			13.		
14 Enter household credit; nonresidents and part-year residents also enter child and dependent care credit and earned income credit (see instructions)	14.				
15 Subtract line 14 from line 6 (see instructions)	15.				
16 Other taxes (see instructions)	16.				
17 Add lines 15 and 16 (in NYC column: add lines 13 and 16)	17.				
18 Resident credit and other nonrefundable credits (see instructions)	18.				
19 Total estimated NYS and NYC income tax (New York State column: subtract line 18 from line 17; New York City column: enter amount from line 17)	19.				
20 Refundable credits (see instructions)	20.				
21 NYS/NYC estimated income tax (subtract line 20 from line 19)	21.				
22 Yonkers: (a) resident tax surcharge (multiply line 21, New York State column, by 16.75% (.1675))				22a.	
(b) nonresident earnings tax (from Form Y-203)				22b.	
(c) total (add lines 22a and 22b)				22c.	
23 Totals (New York State column, line 21; New York City column, line 21; Yonkers column, line 22c; Estimated MCTMT worksheet, line 5)	23.				
24 Multiply line 23 by 90% (.90) (66 2/3% (.6667) for farmers and fishermen)	24.				
25 Enter your 2021 tax (see instructions)	25.				
26 Enter the lesser of line 24 or 25. This is your required annual payment (see Penalty for underpayment of estimated tax).	26.				
27 Estimate of income tax to be withheld, estimated income tax paid with Form IT-2663 and/or IT-2664, and estimated tax paid on your behalf by a partnership or corporation	27.				
28 Balance (subtract line 27 from line 26). If any amount on this line, columns A, B, or C, is \$300 or more, or if any amount is shown in column D, fill out and file the payment voucher along with your payment. If each amount on this line (columns A, B, and C only) is less than \$300, no payment is required at this time. If you are applying an overpayment from 2021 to 2022, see How to complete the payment voucher	28.				
<b>Computation of installments:</b> If the first installment is paid:		<b>Enter in the appropriate spaces on the voucher (less any 2021 overpayment you are applying to this installment):</b>			
April 18, 2022		25% (.25) of line 28			
June 15, 2022		50% (.50) of line 28			
September 15, 2022		75% (.75) of line 28			
January 17, 2023		amount on line 28			



Department of Taxation and Finance  
**Tips for Estimated Tax**

168042 10-29-21

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To help us match your New York State estimated tax account to your New York State income tax return, and to avoid a delay in processing your return, note the following:

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- **Name** - Make sure that your name is spelled correctly. You should enter your first name, middle initial, then last name in the spaces

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### Telephone assistance

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To order forms and publications:	518-457-5431
Text Telephone (TTY) or TDD	Dial 7-1-1 for the
equipment users	New York Relay Service

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Department of Taxation and Finance  
**Estimated Tax Payment Voucher for Individuals**  
New York State • New York City • Yonkers • MCTMT

**IT-2105**

**Calendar-year filer due dates:** April 18, 2022; June 15, 2022; September 15, 2022; and January 17, 2023. Enter applicable amount(s) and total payment in the boxes to the right. Print the last four digits of your SSN or taxpayer ID number and **2022 IT-2105** on your payment. Make payable to **NYS Income Tax**. Mail voucher and payment to: NYS Estimated Income Tax, Processing Center, PO Box 4122, Binghamton NY 13902-4122.

Full SSN or taxpayer ID number *****		Enter your 2-character special condition code if applicable (see instr.)	
Taxpayer's first name and middle initial <b>KRIS D</b>		Taxpayer's last name <b>ROGLIERI</b>	
Mailing address (number and street or PO Box; see instructions) Apartment number <b>40 NORTH ROAD</b>			
City, village, or post office <b>QUEENSBURY</b>		State <b>NY</b>	ZIP code <b>12804</b>
Taxpayer's email address			

### Estimated tax amounts

Dollars Cents

New York State		00
New York City		00
Yonkers		00
MCTMT		00
<b>Total payment</b>		<b>00</b>

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**IT-2105**

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**IT-2105**

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Taxpayer's email address			

### Estimated tax amounts

Dollars Cents

New York State		<b>00</b>
New York City		<b>00</b>
Yonkers		<b>00</b>
MCTMT		<b>00</b>
<b>Total payment</b>		<b>00</b>

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Department of Taxation and Finance  
**Tips for Estimated Tax**

168042 10-29-21

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**Estimated Tax Payment Voucher for Individuals**  
New York State • New York City • Yonkers • MCTMT

**IT-2105**

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Full SSN or taxpayer ID number *****		Enter your 2-character special condition code if applicable (see instr.)		New York State	
Taxpayer's first name and middle initial <b>KRIS D</b>		Taxpayer's last name <b>ROGLIERI</b>			
Mailing address (number and street or PO Box; see instructions) Apartment number <b>40 NORTH ROAD</b>					
City, village, or post office <b>QUEENSBURY</b>		State <b>NY</b>	ZIP code <b>12804</b>		
Taxpayer's email address					

### Estimated tax amounts

Dollars Cents

New York State		00
New York City		00
Yonkers		00
MCTMT		00
<b>Total payment</b>		<b>00</b>

**STOP:** Pay this electronically on our website



Department of Taxation and Finance

168001 11-03-21



# Resident Income Tax Return

New York State • New York City • Yonkers • MCTMT

**IT-201**

 For the full year January 1, 2021, through December 31, 2021, or fiscal year beginning ...  
 and ending ...

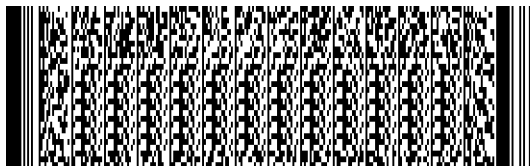
For help completing your return, see the instructions, Form IT-201-I.

Your first name <b>KRIS</b>	MI <b>D</b>	Your last name (for a joint return, enter spouse's name on line below) <b>ROGLIERI</b>	Your date of birth (mmddyyyy) [REDACTED]	Your Social Security number <b>*****</b>
Spouse's first name	MI	Spouse's last name	Spouse's date of birth (mmddyyyy)	Spouse's Social Security number <b>*****</b>
Mailing address (see instructions, page 12) (number and street or PO Box) <b>40 NORTH ROAD</b>			Apartment number	New York State county of residence <b>FULT</b>
City, village, or post office <b>QUEENSBURY</b>		State <b>NY</b>	ZIP code <b>12804</b>	School district name <b>FULTON</b>
Taxpayer's permanent home address (see instructions, page 12) (number and street or rural route)			Apartment number	School district code number ..... <b>211</b>
City, village, or post office		State <b>NY</b>	ZIP code	Taxpayer's date of death (mmddyyyy) Decedent information
				Spouse's date of death (mmddyyyy)

**A Filing status**

(mark an X in one box):

- ☐ ① Single  
☐ ② Married filing joint return (enter spouse's Social Security number above)  
☒ ③ Married filing separate return (enter spouse's Social Security number above)  
☐ ④ Head of household (with qualifying person)  
☐ ⑤ Qualifying widow(er)

**B Did you itemize** your deductions on your 2021 federal income tax return? ..... Yes ☒ No ☐
**C Can you be claimed** as a dependent on another taxpayer's federal return? ..... Yes ☐ No ☒

**D1** Did you have a financial account located in a foreign country? (see page 13) ..... Yes ☐ No ☒
**D2** Were you required to report any nonqualified deferred compensation, as required by IRC § 457A, on your 2021 federal return? (see page 13) ..... Yes ☐ No ☒
**E** (1) Did you or your spouse **maintain living quarters in NYC** during 2021? (see page 13) Yes ☐ No ☒

(2) Enter the number of days spent in NYC in 2021 (any part of a day spent in NYC is considered a day) ...

**F NYC residents and NYC part-year residents only** (see page 13):

 (1) Number of months **you** lived in NYC in 2021 .....

 (2) Number of months **your spouse** lived in NYC in 2021 .....

**G** Enter your **2-character special condition code(s)** if applicable (see page 13) .....

**H Dependent information** (see page 14)

First name	MI	Last name	Relationship	Social Security number	Date of birth (mmddyyyy)

If more than 7 dependents, mark an X in the box. ☐

201001211019



For office use only

NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM

Your Social Security number

\*\*\*\*\*

168002 11-03-21

**Federal income and adjustments** (see page 14)

Whole dollars only

1	Wages, salaries, tips, etc.	1	.00
2	Taxable interest income	2	92.00
3	Ordinary dividends	3	.00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25)	4	.00
5	Alimony received	5	.00
6	Business income or loss (submit a copy of federal Schedule C, Form 1040)	6	1475951.00
7	Capital gain or loss (if required, submit a copy of federal Schedule D, Form 1040)	7	-1500.00
8	Other gains or losses (submit a copy of federal Form 4797)	8	.00
9	Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box	9	.00
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box	10	.00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040)	11	.00
12	Rental real estate included in line 11	12	.00
13	Farm income or loss (submit a copy of federal Schedule F, Form 1040)	13	.00
14	Unemployment compensation	14	.00
15	Taxable amount of Social Security benefits (also enter on line 27)	15	.00
16	Other income (see page 14) Identify:	16	.00
17	Add lines 1 through 11 and 13 through 16	17	1474543.00
18	Total federal adjustments to income (see page 14) Identify: SE TAX DEDUCTION	18	28618.00
19	Federal adjusted gross income (subtract line 18 from line 17)	19	1445925.00
19a	Recomputed federal adjusted gross income (see page 14, Line 19a worksheet)	19a	1445925.00

**New York additions** (see page 15)

20	Interest income on state and local bonds and obligations (but not those of NYS or its local governments)	20	.00
21	Public employee 414(h) retirement contributions from your wage and tax statements (see page 15)	21	.00
22	New York's 529 college savings program distributions (see page 15)	22	.00
23	Other (Form IT-225, line 9)	23	.00
24	Add lines 19a through 23	24	1445925.00

**New York subtractions** (see page 16)

25	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	25	.00
26	Pensions of NYS and local governments and the federal government (see page 16)	26	.00
27	Taxable amount of Social Security benefits (from line 15)	27	.00
28	Interest income on U.S. government bonds	28	.00
29	Pension and annuity income exclusion (see page 17)	29	.00
30	New York's 529 college savings program deduction/earnings	30	.00
31	Other (Form IT-225, line 18)	31	.00
32	Add lines 25 through 31	32	.00
33	New York adjusted gross income (subtract line 32 from line 24)	33	1445925.00

**Standard deduction or itemized deduction** (see page 19)

34	Enter your <b>standard deduction</b> (table on page 19) or your <b>itemized deduction</b> (from Form IT-196) Mark an X in the appropriate box: <input type="checkbox"/> Standard - or - <input checked="" type="checkbox"/> Itemized	34	.00
35	Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)	35	1445925.00
36	Dependent exemptions (enter the number of dependents listed in item H; see page 19)	36	000.00
37	Taxable income (subtract line 36 from line 35)	37	1445925.00

201002211019



NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM

Name(s) as shown on page 1	Your Social Security number
KRIS D ROGLIERI	*****

168003 11-03-21

IT-201 (2021) Page 3 of 4

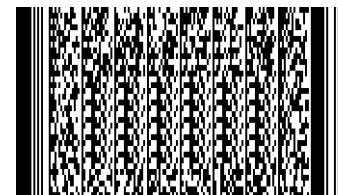
**Tax computation, credits, and other taxes**

<b>38</b>	<b>Taxable income</b> (from line 37 on page 2)	<b>38</b>	1445925.00
<b>39</b>	NYS tax on line 38 amount (see page 20)	<b>39</b>	139532.00
<b>40</b>	NYS household credit (page 20, table 1, 2, or 3)	<b>40</b>	.00
<b>41</b>	Resident credit (see page 21)	<b>41</b>	.00
<b>42</b>	Other NYS nonrefundable credits (Form IT-201-ATT, line 7)	<b>42</b>	.00
<b>43</b>	Add lines 40, 41, and 42	<b>43</b>	.00
<b>44</b>	Subtract line 43 from line 39 (if line 43 is more than line 39, leave blank)	<b>44</b>	139532.00
<b>45</b>	Net other NYS taxes (Form IT-201-ATT, line 30)	<b>45</b>	.00
<b>46</b>	<b>Total New York State taxes</b> (add lines 44 and 45)	<b>46</b>	139532.00

**New York City and Yonkers taxes, credits, and surcharges, and MCTMT**

<b>47</b>	NYC taxable income (see page 21)	<b>47</b>	.00
<b>47a</b>	NYC resident tax on line 47 amount (see page 21)	<b>47a</b>	.00
<b>48</b>	NYC household credit (page 21)	<b>48</b>	.00
<b>49</b>	Subtract line 48 from line 47a (if line 48 is more than line 47a, leave blank)	<b>49</b>	.00
<b>50</b>	Part-year NYC resident tax (Form IT-360.1)	<b>50</b>	.00
<b>51</b>	Other NYC taxes (Form IT-201-ATT, line 34)	<b>51</b>	.00
<b>52</b>	Add lines 49, 50, and 51	<b>52</b>	.00
<b>53</b>	NYC nonrefundable credits (Form IT-201-ATT, line 10)	<b>53</b>	.00
<b>54</b>	Subtract line 53 from line 52 (if line 53 is more than line 52, leave blank)	<b>54</b>	.00
<b>54a</b>	MCTMT net earnings base	<b>54a</b>	.00
<b>54b</b>	MCTMT	<b>54b</b>	.00
<b>55</b>	Yonkers resident income tax surcharge (see page 24)	<b>55</b>	.00
<b>56</b>	Yonkers nonresident earnings tax (Form Y-203)	<b>56</b>	.00
<b>57</b>	Part-year Yonkers resident income tax surcharge (Form IT-360.1)	<b>57</b>	.00
<b>58</b>	<b>Total New York City and Yonkers taxes / surcharges and MCTMT</b> (add lines 54 and 54b through 57)	<b>58</b>	.00
<b>59</b>	<b>Sales or use tax</b> (see page 25; do not leave line 59 blank)	<b>59</b>	0.00
<b>60</b>	<b>Voluntary contributions</b> (Form IT-227, Part 2, line 1)	<b>60</b>	.00
<b>61</b>	<b>Total New York State, New York City, Yonkers, and sales or use taxes, MCTMT, and voluntary contributions</b> (add lines 46, 58, 59, and 60)	<b>61</b>	139532.00

See instructions on pages 21 through 24 to compute New York City and Yonkers taxes, credits, and surcharges, and MCTMT.



NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM

201003211019



Your Social Security number  
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168004 11-03-21

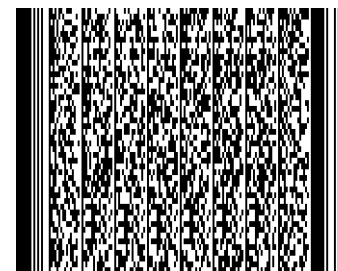
62 Enter amount from line 61

62

139532.00

**Payments and refundable credits** (see pages 26 through 29)

63	Empire State child credit	63	.00
64	NYS/NYC child and dependent care credit	64	.00
65	NYS earned income credit (EIC)	65	.00
66	NYS noncustodial parent EIC	66	.00
67	Real property tax credit	67	.00
68	College tuition credit	68	.00
69	NYC school tax credit (fixed amount) (also complete F on page 1)	69	.00
69a	NYC school tax credit (rate reduction amount)	69a	.00
70	NYC earned income credit	70	.00
70a	This line intentionally left blank	70a	
71	Other refundable credits (Form IT-201-ATT, line 18)	71	.00
72	Total <b>New York State</b> tax withheld	72	.00
73	Total <b>New York City</b> tax withheld	73	.00
74	Total <b>Yonkers</b> tax withheld	74	.00
75	Total estimated tax payments and amount paid with Form IT-370	75	.00



If applicable, complete Form(s) IT-2 and/or IT-1099-R and submit them with your return (see page 11).  
Do not send federal Form W-2 with your return.

76 Total payments (add lines 63 through 75)

76

.00

**Your refund, amount you owe, and account information** (see pages 30 through 32)

77 Amount overpaid (if line 76 is more than line 62, subtract line 62 from line 76; see page 30)

77

.00

78 Amount of line 77 available for refund (subtract line 79 from line 77)

78

.00

TIP: Use this amount to check your refund status online.

78a Amount of line 78 that you want to deposit into a NYS 529 account (Form IT-195, line 4) (also submit Form IT-195)

78a

.00

78b Total refund after NYS 529 account deposit (subtract line 78a from line 78)

78b

.00

☐ direct deposit to checking or savings account (fill in line 83) -or- ☐ paper check

Mark one refund choice:

Refund? Direct deposit is the easiest, fastest way to get your refund.

See page 31 for payment options.

79 Amount of line 77 that you want applied to your 2022

estimated tax (see instructions)

79

.00

80 Amount you owe (if line 76 is less than line 62, subtract line 76 from line 62). To pay by electronic funds withdrawal, mark an X in the box ☐ and fill in lines 83 and 84. If you pay by check or money order you must complete Form IT-201-V and mail it with your return.

80

163410.00

81 Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77; see page 31)

81

6260

.00

82 Other penalties and interest (see page 31) STMT 1

82

17618

.00

See page 34 for the proper assembly of your return.

83 Account information for direct deposit or electronic funds withdrawal (see page 32).

If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 32)

☐83a Account type: ☐ Personal checking - or - ☐ Personal savings - or - ☐ Business checking - or - ☐ Business savings

83b Routing number

83c Account number

84 Electronic funds withdrawal (see page 32)

Date

Amount

.00

<b>Third-party designee?</b> (see instr.) Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>		Print designee's name <b>CHRISTOPHER M. SARDONE</b>		Designee's phone number <b>585 232 8550</b>		Personal identification number (PIN)	
		Email: <b>CSARDONE@CPASRS.COM</b>					
<b>▼ Paid preparer must complete</b> (see instructions) ▼				<b>▼ Taxpayer(s) must sign here</b> ▼			
Preparer's signature <b>CHRISTOPHER M. SARDONE</b>		Preparer's printed name <b>CHRISTOPHER M. SAR</b>		Your signature			
Firm's name (or yours, if self-employed) <b>SARDONE, ROBINSON &amp; ASSOCIA</b>		Preparer's PTIN or SSN <b>*****</b>		Your occupation			
Address <b>115 METRO PARK ROCHESTER NY 14623</b>		Employer identification number <b>*****</b>		Spouse's signature and occupation (if joint return)			
Email: <b>CSARDONE@CPASRS.COM</b>		Date <b>02192024</b>		Date		Daytime phone number <b>518 428 2015</b>	
				Email:			

201004211019

See instructions for where to mail your return.



NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM



Department of Taxation and Finance

# New York Resident, Nonresident, and Part-Year Resident Itemized Deductions

IT-196

Submit this form with Form IT-201 or IT-203. See instructions for completing Form IT-196.

Name(s) as shown on your Form IT-201 or IT-203 <b>KRIS D ROGLIERI</b>	Your Social Security number <b>*****</b>
--	---

**Medical and dental expenses** (see instructions)**Caution:** Do not include expenses reimbursed or paid by others.

1 Medical and dental expenses .....	1	.00
2 Enter amount from Form IT-201 or IT-203, line 19a .....	2	.00
3 Multiply line 2 by 10% (0.10) .....	3	.00
4 Subtract line 3 from line 1 (if line 3 is more than line 1, leave blank) .....	4	.00

**Taxes you paid** (see instructions)

5 State and local (Mark an X in only one box)

a ☒ Income taxes - or - b ☐ General sales tax ...

5	349974.00
6	25936.00
7	.00
8	.00
9 Add lines 5 through 8 .....	9 375910.00

**Interest you paid** (see instructions)

10 Home mortgage interest and points reported to you on federal Form 1098 .....

11 Home mortgage interest not reported to you on federal Form 1098. If paid to the person from whom you bought the home, show that person's name, identifying number, and address .....

12 Points not reported to you on federal Form 1098 .....

13 Reserved .....

14 Investment interest .....

10	19179.00
11	.00
12	.00
13	
14	.00
15 Add lines 10 through 14 .....	15 19179.00

**Gifts to charity** (see instructions)

16 Gifts by cash or check .....

16a Qualified contributions included in line 16 16a .00

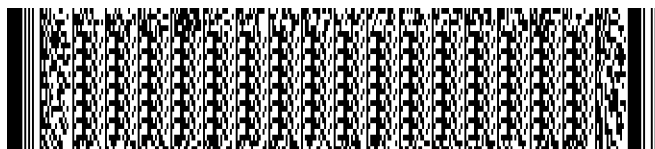
17 Other than by cash or check .....

18 Carryover from prior year .....

16	.00
17	.00
18	.00
19 Add lines 16, 17, and 18 .....	19 .00

NO HANDWRITTEN ENTRIES ON THIS FORM

196001211019



Your Social Security number

\*\*\*\*\*

**Casualty and theft losses**

20 Casualty or theft loss(es) other than federal qualified disaster losses (see instructions) ..... **20** .00

**Job expenses and certain miscellaneous deductions** (see instructions)

21	Unreimbursed employee expenses - job travel, union dues, etc. ....	21	.00
22	Job related education expenses .....	22	.00
23	Tax preparation fees .....	23	.00
24	Other expenses - investment, safe deposit box, etc. List type and amount .....	24	.00
25	Add lines 21 through 24 .....	25	.00
26	Enter amount from Form IT-201 or IT-203, line 19a .....	26	.00
27	Multiply line 26 by 2% (0.02) .....	27	.00
28	Subtract line 27 from line 25 (if line 27 is more than line 25, leave blank) .....	28	.00

**Other itemized deductions**

29	Gambling losses (see instructions) .....	29	.00
30	Casualty and theft losses of income-producing property (see instructions) .....	30	.00
31	Federal estate tax on income in respect of a decedent (see instructions) .....	31	.00
32	Deduction for amortizable bond premiums (see instructions) .....	32	.00
33	An ordinary loss attributable to a contingent payment debt instrument or an inflation-indexed debt instrument .....	33	.00
34	Deduction for repayment of amounts under a claim of right if over \$3000 (see instructions) .....	34	.00
35	Certain unrecovered investments in a pension (see instructions) .....	35	.00
36	Impairment-related work expenses of a disabled person (see instructions) .....	36	.00
37	Federal qualified disaster loss (see instructions) .....	37	.00
38	Other itemized deductions from partnerships (see instructions) .....	38	.00
39	Add lines 29 through 38 .....	39	.00

**Total itemized deductions** (see instructions)

Is Form IT-201 or IT-203, line 19a, over \$169,400? (Mark an X in the appropriate box)

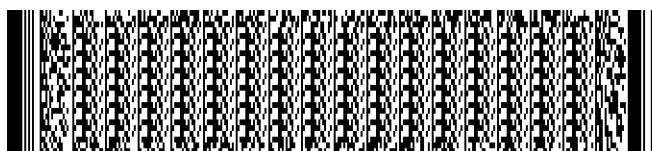
☐ If **No**, your deduction is not limited. Add the amounts in the far right column for lines 4 through 39 and enter the amount on line 40.

☒ If **Yes**, your deduction may be limited. See the **Line 40, Total itemized deductions worksheet**, in the instructions to compute the amount to enter on line 40.

40 ..... **40** 356793.00

NO HANDWRITTEN ENTRIES ON THIS FORM

196002211019



168293 11-03-21

Your Social Security number

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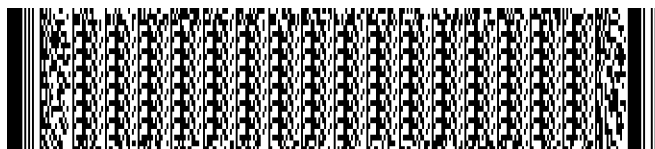
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**Adjustments** (see instructions)

<b>41</b>	State, local, and foreign income taxes (or general sales tax, if applicable), and other subtraction adjustments (see instructions) .....	<b>41</b>	316062.00
<b>42</b>	Subtract line 41 from line 40 (see instructions) .....	<b>42</b>	40731.00
<b>43</b>	College tuition itemized deduction (Form IT-203 filers only, IT-201 filers leave blank and skip to line 44) (Form IT-203-B, line 2; see instructions) .....	<b>43</b>	.00
<b>44</b>	Addition adjustments (see instructions) .....	<b>44</b>	.00
<b>45</b>	Add lines 42, 43, and 44 .....	<b>45</b>	40731.00
<b>46</b>	Itemized deduction adjustment (see instructions) .....	<b>46</b>	40731.00
<b>47</b>	Subtract line 46 from line 45 (see instructions) .....	<b>47</b>	.00
<b>48</b>	College tuition itemized deduction (Form IT-201 filers only, IT-203 filers leave blank and skip to line 49) (See Form IT-272, Claim for College Tuition Credit or Itemized Deduction) (see instructions)...	<b>48</b>	.00
<b>49</b>	<b>New York State itemized deduction</b> (add lines 47 and 48; enter on Form IT-201, line 34 or Form IT-203, line 33) (see instructions) .....	<b>49</b>	.00

NO HANDWRITTEN ENTRIES ON THIS FORM

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## Exhibit A Page 64 of 68

## Line 40, Total itemized deductions worksheet

(Keep for your records)

1	Enter the total amounts from Form IT-196, lines 4, 9, 15, 19, 20, 28, and 39 .....	1	<u>395089.</u>
2	Enter the total amounts from Form IT-196, lines 4, 14, 16a, 20, 29, 30, and 37 .....	2	<u>                    </u>
3	Is the amount on line 2 less than the amount on line 1? If <b>No</b> , stop here. Your deduction is <b>not</b> limited. Enter the amount from line 1 of this worksheet on Form IT-196, line 40. Do not complete the rest of this worksheet. If <b>Yes</b> , subtract line 2 from line 1 .....		
		3	<u>395089.</u>
4	Multiply line 3 by 80% (.80) .....	4	<u>316071.</u>
5	Enter the amount from Form IT-201, line 19a or IT-203, line 19a ( <i>Federal amount</i> column) .....	5	<u>1445925.</u>
6	Enter \$338,850 if married filing jointly or qualifying widow(er); \$310,600 if head of household; \$282,400 if single; or \$169,400 if married filing separately .....	6	<u>169400.</u>
7	Is the amount on line 6 less than the amount on line 5? If <b>No</b> , stop here. Your deduction is <b>not</b> limited. Enter the amount from line 1 of this worksheet on Form IT-196, line 40. Do not complete the rest of this worksheet. If <b>Yes</b> , subtract line 6 from line 5 .....		
		7	<u>1276525.</u>
8	Multiply line 7 by 3% (.03) .....	8	<u>38296.</u>
9	Enter the smaller of line 4 or line 8 .....	9	<u>38296.</u>
10	<b>Total itemized deductions.</b> Subtract line 9 from line 1. Enter the result here and on Form IT-196, line 40 .....	10	<u>356793.</u>



## Exhibit A Page 65 of 68

## Worksheet 1

## Long-term care adjustment

1	Amount of long-term care premiums included on federal Schedule A, line 1 .....	1	
2	Amount from federal Schedule A, line 1 .....	2	
3	Divide line 1 by line 2 and round to the fourth decimal place .....	3	
4	Amount from federal Schedule A, line 4 .....	4	
5	Multiply line 4 by line 3 .....	5	

## Worksheet 2

1	Enter amount from line 9 of <i>Line 40, Total itemized deduction worksheet</i> , in the instructions for Form IT-196 .....	1	38296.
2	Enter amount from line 3 of <i>Line 40, Total itemized deductions worksheet</i> , in the instructions for Form IT-196 .....	2	395089.
3	Divide line 1 by line 2 and round to the fourth decimal place .....	3	.0969
4	Amount of subtraction adjustment A (described in instructions) .....	4	349974.
5	Amount of subtraction adjustments B and C described in the instructions that are included in total itemized deductions from Form IT-196, line 40, before any federal disallowance. Also include that portion of the deductions under subtraction adjustment E that is included in lines 19, 28, and 39 of Form IT-196 (e.g., contributions) .....	5	
6	Add line 4 and line 5 .....	6	349974.
7	Multiply line 6 by line 3 .....	7	33912.
8	Subtract line 7 from line 6 .....	8	316062.
9	Enter the amount of subtraction adjustments D and E described in the instructions, excluding that portion of E included in line 5 above .....	9	
10	Enter the amount from <b>Worksheet 1</b> , line 5 .....	10	
11	Add lines 8, 9, and 10. <b>Enter the total on Form IT-196, line 41</b> .....	11	316062.



# Underpayment of Estimated Tax By Individuals and Fiduciaries

New York State • New York City • Yonkers • MCTMT

IT-2105.9

Name(s) as shown on return <b>KRIS D ROGLIERI</b>	Identification number (SSN or EIN) *****
--	---

**Part 1 - All filers must complete this part** (see instructions, Form IT-2105.9-I, for assistance)

<b>1</b> Total tax from your 2021 return before withholding and estimated tax payments ( <b>caution:</b> see instructions) .....	<b>1</b>	139532.00
<b>2</b> Empire State child credit (from Form IT-201, line 63) .....	<b>2</b>	.00
<b>3</b> NYS/NYC child and dependent care credit (from Form IT-201, line 64) .....	<b>3</b>	.00
<b>4</b> NY State earned income credit (EIC) (from Form IT-201, line 65) .....	<b>4</b>	.00
<b>5</b> NY State noncustodial parent EIC (from Form IT-201, line 66) .....	<b>5</b>	.00
<b>6</b> Real property tax credit (from Form IT-201, line 67) .....	<b>6</b>	.00
<b>7</b> College tuition credit (from Form IT-201, line 68) .....	<b>7</b>	.00
<b>7a</b> STAR credit (see instructions) .....	<b>7a</b>	.00
<b>8</b> NY City school tax credit (from Form IT-201, lines 69 and 69a, or Form IT-203, lines 60 and 60a) .....	<b>8</b>	.00
<b>9</b> NY City earned income credit (from Form IT-201, line 70) .....	<b>9</b>	.00
<b>9a</b> This line intentionally left blank .....	<b>9a</b>	
<b>10</b> Other refundable credits (from Form IT-201, line 71; Form IT-203, line 61; or Form IT-205, line 33) .....	<b>10</b>	.00
<b>11</b> Add lines 2 through 10 .....	<b>11</b>	.00
<b>12</b> Current year tax (subtract line 11 from line 1) .....	<b>12</b>	139532.00
<b>13</b> Multiply line 12 by 90% (.90) .....	<b>13</b>	125579.00
<b>14</b> Income taxes withheld (from Form IT-201, lines 72, 73, and 74; Form IT-203, lines 62, 63, and 64; or Form IT-205, lines 34, 35, and 36) .....	<b>14</b>	.00
<b>15</b> Subtract line 14 from line 12. If the result is less than \$300, <b>do not</b> complete the rest of this form (see instructions) .....	<b>15</b>	139532.00
<b>16</b> Enter your 2020 tax ( <b>caution:</b> see instructions) .....	<b>16</b>	384971.00
<b>17</b> Enter the <b>smaller</b> of line 13 or line 16 .....	<b>17</b>	125579.00

**Part 2 - Short method for computing the penalty** - Complete lines 18 through 24 if you paid withholding tax and/or paid four equal estimated tax installments (on the due dates), or if you made no payments of estimated tax. Otherwise, you must complete **Part 3 - Regular method**.

<b>18</b> Enter the amount from line 14 above .....	<b>18</b>	.00
<b>19</b> Enter the total amount of estimated tax payments you made (see instructions) .....	<b>19</b>	.00
<b>20</b> Add lines 18 and 19 .....	<b>20</b>	.00
<b>21</b> <b>Total underpayment for year.</b> Subtract line 20 from line 17 (if zero or less, you do not owe the penalty) .....	<b>21</b>	125579.00
<b>22</b> Multiply line 21 by .04985 and enter the result .....	<b>22</b>	6260.00
<b>23</b> If the amount on line 21 was paid <b>on or after</b> April 15, 2022, enter <b>0</b> . If the amount on line 21 was paid <b>before</b> April 15, 2022, make the following computation to find the amount to enter on this line: Amount on line 21 x number of days paid before April 15, 2022 x .00020 = .....	<b>23</b>	0.00
<b>24</b> <b>Penalty.</b> Subtract line 23 from line 22 .....	<b>24</b>	6260.00

Enter here and on Form IT-201, line 81; Form IT-203, line 71; or Form IT-205, line 42.

**Part 3 - Regular method - Schedule A - Computing your underpayment** (Schedule B is on page 2)

Payment due dates	A 4/15/21	B 6/15/21	C 9/15/21	D 1/15/22
<b>25</b> Required installments. Enter 1/4 of line 17 in each column. (If you used the annualized income installment method, see instructions.) ...	<b>25</b>	.00	.00	.00
<b>26</b> Estimated tax paid and tax withheld (see instructions) .....	<b>26</b>	.00	.00	.00
<b>Complete lines 27 through 29, one column at a time, starting in column A.</b>				
<b>27</b> Overpayment or underpayment from prior period .....	<b>27</b>	.00	.00	.00
<b>28</b> If line 27 is an overpayment, add lines 26 and 27; if line 27 is an underpayment, subtract line 27 from line 26 (see instr.) .....	<b>28</b>	.00	.00	.00
<b>29</b> Underpayment (subtract line 28 from line 25) or overpayment (subtract line 25 from line 28; see instructions) .....	<b>29</b>	.00	.00	.00

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**Part 3 - Regular method - Schedule B - Computing the penalty**

Payment due dates	A 4/15/21	B 6/15/21	C 9/15/21	D 1/15/22
<b>30</b> Amount of underpayment (from line 29) .....	<b>30</b> .00	.00	.00	.00
<b>First installment penalty period (April 15 - June 15, 2021)</b>				
<b>31</b> April 15 - June 15 =  (61 ÷ 365) x 7.5% = .01253 - or - April 15 - _____ = ( _____ ÷ 365) x 7.5% = • _____	<b>31</b>			
<b>32</b> Multiply line 30, column A by line 31 .....	<b>32</b> .00			
<b>Second installment penalty period (June 15 - September 15, 2021)</b>				
<b>33</b> June 15 - September 15 = (92 ÷ 365) x 7.5% = .01890 - or - June 15 - _____ = ( _____ ÷ 365) x 7.5% = • _____	<b>33</b>			
<b>34</b> Multiply line 30, column B by line 33 .....	<b>34</b> .00			
<b>Third installment penalty period (September 15, 2021 - January 15, 2022)</b>				
<b>35</b> September 15 - January 15 = (122 ÷ 365) x 7.5% = .02506 - or - September 15 - _____ = ( _____ ÷ 365) x 7.5% = • _____	<b>35</b>			
<b>36</b> Multiply line 30, column C by line 35 .....	<b>36</b> .00			
<b>Fourth installment penalty period (January 15 - April 15, 2022)</b>				
<b>37</b> January 15 - April 15 = (90 ÷ 365) x 7.5% = .01848 - or - January 15 - _____ = ( _____ ÷ 365) x 7.5% = • _____	<b>37</b>			
<b>38</b> Multiply line 30, column D by line 37 .....	<b>38</b> .00			
<b>39</b> <b>Penalty.</b> Add lines 32, 34, 36, and 38. Enter here and on Form IT-201, line 81; Form IT-203, line 71; or Form IT-205, line 42 .....	<b>39</b> .00			



NY IT-201	LATE PAYMENT INTEREST & PENALTY AND LATE FILING PENALTY						STATEMENT	1
TAX DUE AS OF 04/15/22							139532	
LATE PAYMENT INTEREST								
	DATE	AMOUNT	BALANCE	RATE	DAYS	INTEREST		
TAX DUE	04/15/22		139532	.0750	168	4900		
RATE CHANGE	09/30/22		144432	.0850	46	1555		
DATE FILED	11/15/22		145987					
TOTAL INTEREST							6455	
LATE PAYMENT PENALTY								
	DATE	AMOUNT	BALANCE	MNTHS		PENALTY		
TAX DUE	04/15/22		139532	7		4884		
DATE FILED	11/15/22		139532					
TOTAL PENALTY							4884	
LATE FILING PENALTY							6279	
ESTIMATED TAX PENALTY							6260	
BALANCE DUE (OVERPAYMENT)							163410	